

General information about company						
Scrip code*	500407					
NSE Symbol*	SWARAJENG					
MSEI Symbol*	NOTLISTED					
ISIN*	INE277A01016					
Name of company	SWARAJ ENGINES LIMITED					
Type of company	Main Board					
Class of security	Equity					
Date of start of financial year	01	04	2024			
Date of end of financial year	31	03	2025			
Date of board meeting when results were approved	16	04	2025			
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	01	04	2025			
Description of presentation currency	INR					
Level of rounding	Lakhs					
Reporting Type	Quarterly					
Reporting Quarter	Fourth quarter					
Nature of report standalone or consolidated	Standalone					
Whether results are audited or unaudited for the quarter ended	Audited	For Current Quarter Only				
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited					
Segment Reporting	Single segment					
Description of single segment	Diesel Engine and its components					
Start date and time of board meeting	16-04-2025					
End date and time of board meeting	16-04-2025	14	20	HH:MM		
Whether cash flow statement is applicable on company	Yes					
Type of cash flow statement	Cash Flow Indirect					
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion					
Whether the company has any related party?	Yes					
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes					
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA					
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA					
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No					
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?						
(b) If answer to above question is No, please explain the reason for not complying.						
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes					
Latest Date on which RPT policy is updated	17-01-2025					
Indicate Company website link for updated RPT policy of the Company	https://swarajenterprise.com/policies					
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No					
No. of times funds raised during the quarter						
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Add Notes				

Amount (in Lakhs)

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory.		
1	Income		
	Revenue from operations	45416.00	168189.00
	Other income	466.00	1641.00
	Total income	45882.00	169830.00
2	Expenses		
(a)	Cost of materials consumed	35166.00	131875.00
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	718.00	797.00
(d)	Employee benefit expense	1150.00	4817.00
(e)	Finance costs	8.00	33.00
(f)	Depreciation, depletion and amortisation expense	530.00	2034.00
(g)	Other Expenses		
1	Other Expenses	2188.00	7969.00
2			
3			
4			
5			
6			
7			
8			
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10			
	Total other expenses	2188.00	7969.00
	Total expenses	39760.00	147525.00
3	Total profit before exceptional items and tax	6122.00	22305.00
4	Exceptional items	0.00	0.00
5	Total profit before tax	6122.00	22305.00
6	Tax expense		
7	Current tax	1581.00	5756.00
8	Deferred tax	-1.00	-49.00
9	Total tax expenses	1580.00	5707.00
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	4542.00	16598.00
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	4542.00	16598.00
17	Other comprehensive income net of taxes	-19.00	-19.00
18	Total Comprehensive Income for the period	4523.00	16579.00
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	1215.00	1215.00
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		40705.00
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	37.39	136.64
	Diluted earnings (loss) per share from continuing operations	37.38	136.61
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		

	Basic earnings (loss) per share from continuing and discontinued operations	37.39	136.64
	Diluted earnings (loss) per share from continuing and discontinued operations	37.38	136.61
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Disclosure of notes on financial results	Add Notes	

Amount (in Lakhs)

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	11015.00
	Capital work-in-progress	477.00
	Investment property	20.00
	Goodwill	0.00
	Other intangible assets	4.00
	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	Non-current financial assets	
	Non-current investments	0.00
	Trade receivables, non-current	0.00
	Loans, non-current	0.00
	Other non-current financial assets	6652.00
	Total non-current financial assets	6652.00
	Deferred tax assets (net)	318.00
	Other non-current assets	890.00
	Total non-current assets	19376.00
2	Current assets	
	Inventories	7835.00
	Current financial asset	
	Current investments	1919.00
	Trade receivables, current	17722.00
	Cash and cash equivalents	656.00
	Bank balance other than cash and cash equivalents	16774.00
	Loans, current	0.00
	Other current financial assets	726.00
	Total current financial assets	37797.00
	Current tax assets (net)	0.00
	Other current assets	2207.00
	Total current assets	47839.00
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00

	Total assets	67215.00
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1215.00
	Other equity	40705.00
	Total equity attributable to owners of parent	41920.00
	Non controlling interest	
	Total equity	41920.00
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.00
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	140.00
	Total non-current financial liabilities	140.00
	Provisions, non-current	732.00
	Deferred tax liabilities (net)	0.00
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	0.00
	Total non-current liabilities	872.00
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0.00
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	8614.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	13474.00
	Total Trade payable	22088.00
	Other current financial liabilities	1686.00
	Total current financial liabilities	23774.00
	Other current liabilities	177.00
	Provisions, current	472.00
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	Total current liabilities	24423.00
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00

4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	25295.00
	Total equity and liabilities	67215.00
	Disclosure of notes on assets and liabilities	Add Notes

Amount (in Lakhs)

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Whether cash flow statement is applicable on company	
	Cash flows from used in operating activities	
	Profit before tax	22305
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0.00
	Adjustments for decrease (increase) in inventories	-755.00
	Adjustments for decrease (increase) in trade receivables, current	-5703.00
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	458.00
	Adjustments for decrease (increase) in other non-current assets	7.00
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	39.00
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	6248.00
	Adjustments for increase (decrease) in trade payables, non-current	27.00
	Adjustments for increase (decrease) in other current liabilities	30.00
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	2034.00
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	84.00
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	213.00
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	1480.00
	Adjustments for share-based payments	24.00
	Adjustments for fair value losses (gains)	-4.00
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	85.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	1307.00
	Net cash flows from (used in) operations	23612.00
	Dividends received	0.00
	Interest paid	0.00

	Interest received	0.00
	Income taxes paid (refund)	5754.00
	Other inflows (outflows) of cash	-191.00
	Net cash flows from (used in) operating activities	17667.00
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	15.00
	Purchase of property, plant and equipment	2446.00
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	1513.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	-4896.00
	Net cash flows from (used in) investing activities	-5814.00
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00

	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	0.00
	Repayments of borrowings	0.00
	Payments of lease liabilities	54.00
	Dividends paid	11540.00
	Interest paid	21.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	-11615.00
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	238.00
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	238.00
	Cash and cash equivalents cash flow statement at beginning of period	418.00
	Cash and cash equivalents cash flow statement at end of period	656.00

Amount (in Lakhs)

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
Total Segment Revenue			
Less: Inter segment revenue			
Revenue from operations			

2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1			
2			
3			
4			
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7			
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9			
10			
11			
12			
13			
14			
15			
Total Profit before tax			
i. Finance cost			
ii. Other Unallocable Expenditure net off Unallocable income			
Profit before tax			

3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1			
2			
3			
4			

5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Asset		
	Un-allocable Assets		
	Net Segment Asset		

4	Segment Liabilities		
	Segment Liabilities		
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		
	Disclosure of notes on segments	Add Notes	

Amount in (Lakhs)

Other Comprehensive Income			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss	<input type="button" value="Add"/>	<input type="button" value="Delete"/>
1	Amount of items that will not be reclassified to profit and loss	-26.00	-26.00
	Total Amount of items that will not be reclassified to profit and loss	-26.00	-26.00
2	Income tax relating to items that will not be reclassified to profit or loss	-7.00	-7.00
3	Amount of items that will be reclassified to profit and loss	<input type="button" value="Add"/>	<input type="button" value="Delete"/>
1	Amount of items that will be reclassified to profit and loss	0.00	0.00
	Total Amount of items that will be reclassified to profit and loss	0.00	0.00
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	<u>Total Other comprehensive income</u>	-19.00	-19.00

Details of Impact of Audit Qualification		
Whether results are audited or unaudited	Audited	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Auditor's opinion		
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results	Yes	
Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
<input type="button" value="Add"/> <input type="button" value="Delete"/>		
B.K. Khare and Co.	Yes	31-03-2028

Amount in U.S. dollars

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)	
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