SWATI PROJECTS LIMITED

CIN: L65993WB1983PLC036332
13, Ganesh Chandra Avenue, 2nd Floor, Room No. 12, Kolkata-700013
E mail: swatiprojectsltd@gmail.com
Phone: +91 9988796071
Website: www.swatiprojects.com

To
The Listing Department
BSE Limited
25th Floor, P. J. Tower,
Dalal Street,
Mumbai- 400001

29th May,2026

Dear Sir / Madam,

Sub: Outcome of Board Meeting

Ref: Scrip Code: CSE - 029458, BSE- 543914, MSEI Symbol: SWATI, ISIN: INE210F01016

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the Board of Directors of the Company, at its Meeting held today i.e. Friday, 29th May, 2026, have, inter-alia, considered and approved the following business items: -

1. **Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter and Year ended March 31, 2026**

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

- Standalone Audited Financial Results of the Company for the quarter and year ended 31st March, 2026.
- Consolidated Audited Financial Results of the Company for the quarter and year ended 31st March, 2026.
- Auditors Report on the Standalone and Consolidated Financial results for the quarter and year ended 31st March, 2026. (ANNEXURE 1)
- Statement of Deviation pursuant to Regulation 32(1) for the quarter and year ended 31st March, 2026 as per SEBI (LODR) Regulations, 2015. (ANNEXURE 2)
- Declaration under Regulation 33 (3) (d) of the SEBI (LODR) Regulations 2015. (ANNEXURE 3)
- Declaration of Non-applicability of Regulations 52(4), 52(5) & 52(7) of SEBI (LODR) Regulations, 2015. (ANNEXURE 4)

Meeting commenced at 4:30 pm and ended on 5:30 pm

We request you to kindly take the same on record.

Swati Projects Limited
Kolkata

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Yours faithfully,

For Swati Projects Limited

Swati Projects Limited Kolkata

Papia Naskar

Papia Naskar
Company Secretary & Compliance Officer

CC

To
The Metropolitan Stock Exchange of India Limited,
The Listing Department,
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park, L.B.S Road,
Kurla West, Mumbai - 400 070

To
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata-700001

SWATI PROJECTS LIMITED

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ANNEXURE – I

Audited Standalone Financial Results for the Quarter and Year Ended 31st March, 2026

(In Lakhs)

Particulars	3 months ended (31/03/2026)	Preceding 3 months ended (31/12/2025)	Corresponding 3 months ended in the previous year (31/03/2025)	Current Year ended (31/03/2026)	Previous year ended (31/03/2025)
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Income from Operations					
(a) Income from Operation	17.96	11.17	1.99	108.15	91.06
(b) Other Operating Income	0.15	1.57	0.64	3.32	0.64
Total Income from Operations (net)	18.11	12.74	2.63	111.47	91.70
2. Expenses					
(a) Employee Benefits Expenses (KMP & Managerial Remuneration)	3.61	3.45	3.01	13.06	14.65
(b) Depreciation	0.16	-	0.10	0.16	0.10
(c) Other Expenses	1.28	2.35	6.75	22.60	16.37
(d) Provisions and Contingencies	1.02	0.21	0.83	1.18	0.83
Total Expenses	6.07	6.01	10.69	37.00	31.95
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	12.04	6.73	(8.06)	74.47	59.75
4. Other Income	-	-	-	-	-
5. Profit / (Loss) from Ordinary activities before finance costs and exceptional items (3 ± 4)	12.04	6.73	(8.06)	74.47	59.75
6. Finance Costs	-	-	-	-	-
7. Profit / (Loss) from Ordinary activities after finance costs but before exceptional items (5 ± 6)	12.04	6.73	(8.06)	74.47	59.75
8. Exceptional Items	-	-	-	-	-
9. Profit / (Loss) from Ordinary activities before tax (7 ± 8)	12.04	6.73	(8.06)	74.47	59.75
10. Tax Expenses	3.60	0.30	48.22	16.60	48.22
11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10)	8.44	6.43	(56.28)	57.87	11.53
12. Extraordinary items	-	-	-	-	-
13. Net Profit / (Loss) for the period (11 ±12)	8.44	6.43	(56.28)	57.87	11.53
Other Comprehensive Income (OCI)	-	-	-	-	-
A(1) Items that will not be reclassified to Profit or Loss	(237.24)	(34.00)	(76.73)	(259.42)	(76.73)
A(2) Income Tax relating to items that will not be reclassified to profit or loss	52.15	8.56	19.31	57.74	19.31
B(1) Items will be reclassified to Profit or Loss	-	-	-	-	
B(2) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	
14. Total Comprehensive Income & other comprehensive income for the period	(176.65)	(19.01)	(113.70)	(143.81)	(45.89)
15. Paid-up equity share capital (Number of Shares) (Face Value Rs. 10/- per share)	101.00	101.00	101.00	101.00	101.00
16. Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	95.08	238.89
17.i Earning Per Share (before extraordinary items) (not annualised)					
(a) Basic	0.08	0.06	(0.56)	0.57	0.11
(b) Diluted	0.08	0.06	(0.56)	0.57	0.11
17.ii Earning Per Share (after extraordinary items) (not annualised)					
(a) Basic	0.08	0.06	(0.56)	0.57	0.11
(b) Diluted	0.08	0.06	(0.56)	0.57	0.11

Place: Kolkata
The 29th day of May, 2026

For Swati Projects Limited
Shreegopal Daga
Director
Name: Shreegopal Daga
DIN: 00397379

Swati Projects Limited Kolkata

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M MODI & ASSOCIATES
CHARTERED ACCOUNTANTS

H.O. : The Meridian, E-2/5, GP Block, 4th Floor, Sector-V, Salt Lake, Kolkata - 700 091, M : 9831076215/9831532108, e-mail : cammodi@accountant.com, Website : www.mmodi.in

INDEPENDENT AUDITOR'S REPORT

The Board of Directors
M/s Swati Projects Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial result of M/s Swati Projects Limited ('the Company'), for the quarter and year ended March 31, 2026 (hereinafter referred to as the 'the standalone financial results'), attached here with ,being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations , 2015,as amended from time to time (hereinafter referred to as 'the Listing Regulation'). The standalone financial results have been initialed by us for the purpose of identification.

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial result.

a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b) give true and fair view in conformity with recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind As) and other accounting principles generally accepted in India, of net profit for the year ended March 31, 2026 and other comprehensive income and other financial information of the Company for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (hereinafter referred to as 'SAs') notified under section 143(10) of the Companies Act, 2013 as amended from time to time (hereinafter referred to as 'the Act'). Our responsibilities under those SAs are further described in the "Auditors' 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 (hereinafter referred to as 'the ICAI') together with the ethical requirements that are relevant to our audit of the standalone financial results 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.



B.O. : 114/13, Amritpuri, Gali No. -13, Garhi East of Kailash, New Delhi - 110065, M : 9425811241
Kochar Panchsheel, Block-1, Flat - W9, 129, CTH Road, Ambattur, Chennai - 600098, M : 9884855214

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Responsibilities of Management and Those Charged with Governance for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit for the year ended March 31, 2026 and other comprehensive income and other financial information of the Company in accordance with recognition and measurement principles laid down in Ind AS notified 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 records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 preparation the standalone financial results, the Board of Directors are responsible for assessing the ability of the Company 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.

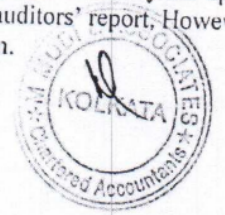
The Board of Directors is responsible for overseeing the financial reporting process of the Company.

Auditors, 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 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 based on these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism 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, international omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control 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 an opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone 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 Management and 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 ability of the Company 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 standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to cease to the date of our auditors' report, However, future events or conditions may cause the Company to cease to continue as a going concern.



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- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company 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.

For M MODI & ASSOCIATES
Chartered Accountants
FRN: 319141E

M K Modi
Partner
Membership No. 054366
UDIN:- 26054366PBVJLL2893
Place:- Kolkata
Date:- 29.05.2025

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ANNEXURE – I

Audited Consolidated Financial Results for the Quarter and Year Ended 31st March, 2026

(In Lakhs)

Particulars	3 months ended (31/03/2026)	Preceding 3 months ended (31/12/2025)	Corresponding 3 months ended in the previous year (31/03/2025)	Current Year ended (31/03/2026)	Previous year ended (31/03/2025)
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Income from Operations					
(a) Income from Operation	762.62	233.59	39.43	3,418.94	141.09
(b) Other Operating Income	0.81	1.59	0.12	4.00	0.93
Total Income from Operations (net)	763.43	235.18	39.55	3,422.94	142.02
2. Expenses					
(a) Project Cost	(860.28)	53.11		58.21	292.84
(b) Change in Inventories	156.64	51.40		1,079.94	(561.26)
(c) Employee Benefits Expenses (KMP & Managerial Remuneration)	20.39	17.25	8.25	67.17	57.92
(d) Depreciation	5.84	3.15	4.86	13.22	6.61
(f) Other Expenses	1,111.94	20.48	9.96	1,180.69	312.61
(g) Provisions and Contingencies	0.02	0.21	-	0.18	0.83
Total Expenses	434.55	145.60	23.07	2,399.41	109.56
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	328.88	89.58	16.48	1,023.53	32.46
4. Other Income	-	-	-	-	-
5. Profit / (Loss) from Ordinary activities before finance costs and exceptional items (3 ± 4)	328.88	89.58	16.48	1,023.53	32.46
6. Finance Costs	-	-	-	-	-
7. Profit / (Loss) from Ordinary activities after finance costs but before exceptional items (5 ± 6)	328.88	89.58	16.48	1,023.53	32.46
8. Exceptional Items	-	-	-	-	-
9. Profit / (Loss) from Ordinary activities before tax (7 ± 8)	328.88	89.58	16.48	1,023.53	32.46
10. Tax Expenses	74.56	18.33	-	245.39	47.90
11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10)	254.32	71.25	16.48	778.14	(15.44)
12. Extraordinary items	-	-	-	-	-
13. Net Profit / (Loss) for the period (11 ±12)	254.32	71.25	16.48	778.14	(15.44)
14. Income attributable to					
- Owners of the company	193.28	87.62	-	605.92	8.78
- Non controlling Interest	61.04	23.10	-	172.22	(2.85)
- Preacquisition Profit	254.32	-	-	778.14	(21.37)
Other Comprehensive Income (OCI)					
A(1) Items that will not be reclassified to Profit or Loss	-	-	-	-	-
A(2) Income Tax relating to items that will not be reclassified to profit or loss	(222.45)	(34.00)	-	(259.42)	(76.73)
B(1) Items will be reclassified to Profit or Loss	49.04	8.56	-	57.60	19.31
B(2) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
15. Total Comprehensive Income & other comprehensive income for the period					
Owners of the Parent	80.91	45.81	-	576.32	(57.42)
Non controlling Interest	19.87	62.18		404.10	(48.64)
	61.04	23.10		172.22	(2.85)
16. Paid up equity share capital (in Rs.) (Face Value Rs. 10/- per share)	1,010.00	1,010.00	1,010.00	1,010.00	1,010.00
17. Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	95.08	206.01
18.i Earning Per Share (before extraordinary items) (not annualised)					
(a) Basic	2.52	0.71	0.16	7.70	(0.15)
(b) Diluted	2.52	0.71	0.16	7.70	(0.15)
18.ii Earning Per Share (after extraordinary items) (not annualised)					
(a) Basic	2.52	0.71	0.16	7.70	(0.15)
(b) Diluted	2.52	0.71	0.16	7.70	(0.15)

4 Company has acquired 76% shares of M/s Radhashree Apartments Private Limited on 11/12/2024

Place: Kolkata
The 29th day of May, 2026

For Swati Projects Limited

Shreegopal Daga

Director
Name: Shreegopal Director
DIN: 00397379

Swati Projects Limited Kolkata

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Standlone & Consolidted Balance Sheet as at 31st March, 2026

(In Lakhs)

Particulars	Standlone Results - as at		Consolidate Results - as at	
	31/03/2026 (Audited)	31/03/2025 (Audited)	31/03/2026 (Audited)	31/03/2025 (Audited)
I. ASSETS				
Financial Assets				
(a) Cash and Cash Equivalants	2.38	58.24	231.13	73.21
(b) Receivables	-	-	421.67	1.48
(c) Loans	252.27	207.22	960.38	105.76
(d) Investments	770.76	959.94	636.81	825.99
(e) Other Financial Assets	1.48	2.75	162.71	144.21
(f) Inventories	-	-	257.24	1,337.18
Total Financial Assets	1,026.89	1,228.15	2,669.94	2,487.82
Non - Financial Assets				
(a) Current tax assets (Net)	7.02	8.30	7.15	18.20
(b) Deferred Tax Assets (Net)	77.04	19.31	79.77	21.97
(c) Property, Plant and Equipment	0.09	0.25	63.32	17.74
(d) Goodwill	-	-	19.67	19.67
Total Non Financial Assets	84.15	27.86	169.91	77.57
TOTAL ASSETS	1,111.04	1,256.01	2,839.85	2,565.39
I. LIABILITIES AND EQUITY				
Financial Liabilities				
(a) Trade payables	-	0.00	764.17	35.17
(b) Long term Borrowings	-	-	59.37	180.94
Total Financial Liabilities	-	0.00	823.54	216.11
Non Financial Liabilities				
(a) Current Tax Liabilities (Net)	-	-	42.08	0.83
(b)Provisions	1.01	0.83	1.00	-
(c) Deferred Tax Liabilities	-	-	-	-
(d) Other non-financial liabilities	4.95	6.29	163.00	1,114.55
Total Non Financial Liabilities	5.96	7.12	206.08	1,115.38
II. EQUITY				
(a) Equity Share Capital	1,010.00	1,010.00	1,010.00	1,010.00
(b) Other Equity	95.08	238.89	610.11	206.01
(c) Non controlling Interest	-	-	190.12	17.89
Total Equity	1,105.08	1,248.89	1,810.23	1,233.90
TOTAL LIABILITIES AND EQUITY	1,111.04	1,256.01	2,839.85	2,565.39

Place Kolkata
UDIN:-
Date: The 29th Day of May 2026

FOR SWATI PROJECTS LIMITED
Shreegopal Daga
Director
Name: Shreegopal Daga
DIN:00397379

M. MODI & ASSOCIATES KOLKATA Chartered Accountants

Swati Projects Limited Kolkata

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Standlone & Consolidated Cash Flow Statement for the Year Ended 31st March 2026

(In Lakhs)

	PARTICULARS	Standlone Results - as at		Consolidated Results - as at	
		31/03/2026 (Audited)	31/03/2025 (Audited)	31/03/2026 (Audited)	31/03/2025 (Audited)
A	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit Before Tax	75.47	59.75	1,023.54	32.46
	Adjustments for				
	Provision for Standard Assets	0.18	0.83	0.18	0.83
	Depreciation	0.16	0.10	13.22	6.61
	Interest Received	(20.78)	(91.67)	(39.79)	(85.44)
	Interest Paid	-	-	9.04	21.64
	Goodwill			-	19.67
	Items that will not be reclassified into P/l	(259.42)	(76.73)	(259.42)	(76.73)
		(279.86)	(167.47)	(276.77)	(113.42)
	Operating Profit before Working Capital Changes	(204.39)	(107.72)	746.77	(80.96)
	Adjustments for:				
	(Increase)/Decrease in Inventories	-	-	1,079.94	(1,337.18)
	(Increase) Decrease in Trade Receivables			(420.19)	(0.72)
	Decrease/(Increase) in Investment	189.18	(909.68)	189.18	(824.32)
	Decrease (Increase) in Other Current Assets	1.28	(2.01)	-	-
	Decrease (Increase) in Current Tax Assets			11.04	-
	Increase/(Decrease) in Long Term Borrowings			(121.57)	180.94
	Increase (Decrease) in Payables	(0.00)	-	728.99	35.17
	Increase (Decrease) in Current Liabilities			42.09	
	Increase (Decrease) in liabilities	(1.35)	3.15	(951.55)	1,090.27
		189.11	(908.54)	557.93	(855.84)
	Cash generated from operations	(15.28)	(1,016.26)	1,304.70	(936.80)
	Income Tax paid	17.59	48.69	(245.60)	58.17
	Net Cash flow from Operating activities	(32.87)	(1,064.95)	1,059.10	(994.97)
B	CASH FLOW FROM INVESTING ACTIVITIES				
	(Increase) Decrease in Investments				
	(Increase) Decrease in Loan	(45.05)	1010.40	(854.62)	1,111.87
	Other Financial Assets	1.28	18.52	(18.51)	(117.89)
	Interest Received	20.78	91.67	39.79	85.44
	Property, plant and equipment	-	(0.35)	(58.80)	(1.65)
	Net Cash used in Investing activities	(22.99)	1,120.24	(892.14)	1,077.77
C	CASH FLOW FROM FINANCING ACTIVITIES				
	Proceeds from Issue of Equity Share	-	-	-	-
	Expense for Increase in Authorised Capital	-	-	-	-
	Interest Paid	-	-	(9.04)	(21.64)
	Net Cash used in financing activities	-	-	(9.04)	(21.64)
	Net increase in cash & Cash Equivalents	(55.86)	55.29	157.92	61.17
	Opening Cash and Cash equivalents	58.24	2.95	73.21	12.04
	Closing Cash and Cash equivalents	2.38	58.24	231.12	73.21
	Cash & Cash Equivalents				
	Cash in Hand	-	-	10.57	10.06
	Cash at Bank	2.38	58.24	220.55	63.14
	Cash & Cash equivalents as stated	2.38	58.24	231.12	73.21

Place Kolkata
Dated: The29th Day of May ,2026

For Swati Projects Limited
Shreegopal Daga
Shreegopal Daga
Director
DIN:00397379

M. MODI & ASSOCIATES Chartered Accountants KOLKATA

Swati Projects Limited Kolkata

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M MODI & ASSOCIATES
CHARTERED ACCOUNTANTS

H.O. : The Meridian, E-2/5, GP Block, 4th Floor, Sector-V, Salt Lake, Kolkata - 700 091, M : 9831076215/9831532108, e-mail : cammodi@accountant.com, Website : www.mmodi.in

INDEPENDENT AUDITOR'S REPORT

The Board of Directors
M/s Swati Projects Limited

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement containing Consolidated financial result of M/s Swati Projects Limited (hereinafter referred to as "the holding") and its subsidiaries and controlled entity (the Holding Company, its subsidiaries and controlled entity together referred to as "the Group"), its subsidiaries for the quarter and year ended 31st March 2026), attached herewith ,being submitted by the Holding Company pursuant to Regulation 33 and Regulation 52 of SEBI (Listing Obligation and Disclosure Requirements) Regulations , 2015,as amended from time to time (hereinafter referred to as 'the Listing Regulation'). The Consolidated financial result have been initialed by us for the purpose of identification.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on audited standalone/consolidated financial statements and other financial information of subsidiaries and joint ventures referred to other matters paragraph below the aforesaid statement;

a) Includes the Quarterly and year to date financial results of the following entities: -
   i) Swati Projects Limited
   ii) Radhashree Roadsters Private Limited– Subsidiary(Audited by Others)
   iii) Radhashree Apartments Private Limited – Subsidiary(Audited by Others)

b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

c) give true and fair view in conformity with recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind As) and other accounting principles generally accepted in India, of net profit for the year ended March 31, 2026 and other comprehensive income and other financial information of the Company for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (hereinafter referred to as 'SAs') notified under section 143(10) of the Companies Act, 2013 as amended from time to time (hereinafter referred to as 'the Act'). Our responsibilities under those SAs are further described in the "Auditors' Responsibilities for the Audit of the consolidated Financial Results" section of our report. We are independent of the Group, its subsidiaries in accordance with the code of Ethics issued by the Institute of Chartered Accountants of India (hereinafter referred to as 'the ICAI') together with the ethical requirements that are relevant to our audit of the Consolidated financial results 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 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.O. : 114/13, Amritpuri, Gali No. -13, Garhi East of Kailash, New Delhi - 110065, M : 9425811241
Kochar Panchsheel, Block-1, Flat - W9, 129, CTH Road, Ambattur, Chennai - 600098, M : 9884855214

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Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the Consolidated financial statements for the year ended 31st March 2026. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Consolidated financial results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit for the year ended and other comprehensive Income and other financial information of the group including its subsidiaries in accordance with recognition and measurement principles laid down in Ind AS notified 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 respective Board of Directors of the companies included in the Group including subsidiaries are responsible for maintenance of adequate records in accordance with the provisions of the Act for safeguarding the assets of the its Group and its Subsidiaries and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 Consolidated financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of consolidated financial results by the director of Holding Company, as aforesaid .

In preparing the Consolidated financial results, the respective Board of Directors of the companies included in Group are responsible for assessing the ability of the Company 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 respective Board of Directors of the companies included in the group are responsible for overseeing the financial reporting process of the its group including its subsidiaries.

Auditors, Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results 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 based on these Consolidated financial results.

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

- Identify and assess the risks of material misstatement of the Consolidated 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, international omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control 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 an opinion on whether the holding Company has adequate internal financial control with reference to financial statement 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 Management and the Board of Directors.



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- 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 ability of the Group including its subsidiaries 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 Consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to cease to the date of our auditors' report. However, future events or conditions may cause the Group including its Subsidiaries 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.

Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the group including its subsidiaries to express an opinion on the statement. We are responsible for the direction supervision and performance of the audit of financial information of such entities included in the Consolidated financial Results of which we are the independent auditors. For the other entities included in consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company 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.

For M MODI & ASSOCIATES
Chartered Accountants

Mahesh Modi
Partner
Membership No. 054366
FRN 319141E
UDIN: - 26054366QRJLEH4052
Place: - Kolkata
Date: - 29.05.2026

M MODI & ASSOCIATES * KOLKATA * Chartered Accountants

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SWATI PROJECTS LIMITED

CIN: L65993WB1983PLC036332
13, Ganesh Chandra Avenue, 2nd Floor, Room No. 12, Kolkata-700013
E mail: swatiprojectsltd@gmail.com
Phone: +91 9988796071
Website: www.swatiprojects.com

ANNEXURE-2

To
The Listing Department
BSE Limited
25th Floor, P. J. Tower,
Dalal Street,
Mumbai- 400001

29th March, 2026

Sub- Non-applicability of the Statement of Deviation(s) or variation(s) pursuant to Regulation 32(1) for the quarter ended 31st March, 2026 as per SEBI (LODR) Regulations, 2015.

Ref: Scrip Code: CSE - 029458, BSE- 543914, MSEI Symbol: SWATI, ISIN: INE210F01016

Dear Sir / Madam,

In terms of the Regulation 32 (1) of SEBI (Listing obligations and Disclosures Requirement) Regulations, 2015, the Company hereby confirm that there has been no deviation(s) or variation(s) in the use of the funds raised through issue of equity shares for the quarter ended March 31st, 2026.

Hence the statement of deviations(s) or variation(s) is not applicable to the company.

We request you to take the said information in your record.

Thanking You.

Yours faithfully,
For Swati Projects Limited

Papia Naskar

Papia Naskar
Company Secretary & Compliance Officer

Swati Projects Limited Kolkata

CC
To
The Metropolitan Stock Exchange of India Limited,
The Listing Department,
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park, L.B.S Road,
Kurla West, Mumbai - 400 070

To
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata-700001

SWATI PROJECTS LIMITED

CIN: L65993WB1983PLC036332
13, Ganesh Chandra Avenue, 2nd Floor, Room No. 12, Kolkata-700013
E mail: swatiprojectsltd@gmail.com
Phone: +91 9988796071
Website: www.swatiprojects.com

ANNEXURE-3

To
The Listing Department
BSE Limited
25th Floor, P. J. Tower,
Dalal Street,
Mumbai- 400001.

29th March, 2026

DECLARATION

[Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

It is hereby declared and confirmed that M/s. M. Modi & Associates, Chartered Accountants, Statutory Auditors of the Company, have issued Audit Report with an unmodified opinion on Audited Standalone and Consolidated Financial Results for the financial year ended 31st March, 2026. This declaration is given in compliance with Regulation 33(3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

We request you to take the said information in your record.

Thanking You.

Yours faithfully,
For Swati Projects Limited

Papia Naskar

Papia Naskar
Company Secretary & Compliance Officer

Swati Projects Limited Kolkata

CC
To
The Metropolitan Stock Exchange of India Limited,
The Listing Department,
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park, L.B.S Road,
Kurla West, Mumbai - 400 070

To
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata-700001

SWATI PROJECTS LIMITED

CIN: L65993WB1983PLC036332
13, Ganesh Chandra Avenue, 2nd Floor, Room No. 12, Kolkata-700013
E mail: swatiprojectsltd@gmail.com
Phone: +91 9988796071
Website: www.swatiprojects.com

Annexure-4

To
The Listing Department
BSE Limited
25th Floor, P. J. Tower,
Dalal Street,
Mumbai- 400001

29th March, 2026

Sub- Non-applicability of Regulations 52(4), 52(5) & 52(7) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 31st March, 2026.

Ref: Scrip Code: CSE - 029458, BSE- 543914, MSEI Symbol: SWATI, ISIN: INE210F01016

Dear Sir / Madam,

This is to inform you that the company has not issued any debentures. So, Regulation 52(4), 52(5) & 52(7) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the company.

We request you to take the said information in your record.

Thanking You.
Yours faithfully,
For Swati Projects Limited

Swati Projects Limited Kolkata

Papia Naskar

Papia Naskar
Company Secretary & Compliance Officer

CC
To
The Metropolitan Stock Exchange of India Limited,
The Listing Department,
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Piramal Agastya Corporate Park, L.B.S Road,
Kurla West, Mumbai - 400 070

To
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