

Date: 08.08.2022

To,

Department of Corporate Services **BSE Limited,** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001

Dear Sir / Madam,

Sub: Un-Audited Financial Result quarter ending 30th June, 2022 pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015

Pursuant to Second proviso to Regulation 30(6) and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby inform you that the Board of Directors of the Company, in their meeting held on today i.e. **Monday 8<sup>th</sup> August 2022** at the Registered Office of the Company and transacted the following major businesses:

1.) Considered and approved Un-audited financial results for the quarter ended as on 30th June, 2022.

Please take the above information in your records.

Thanking You.

Yours faithfully

FOR, SWORD-EDGE COMMERCIALS LIMITED



Reg. Office Address: 401,Solitaire Business Park, Nr Telephone Exchange Near T-2 International Airport, Andheri (East) Mumbai MH- 400072 E-Mail:complianceswordedge@gmail.com

## **Sword-Edge Commercials Limited**

CIN:- L51900MH1985PLC036687

Regd. Office: 401, 4th Floor, Solitaire Business Park, Near T-2, International Airport, New Mtnl Road, Andheri Kurla Road, Near Telephone Exchange, Andheri (East), Mumbai - 400072 Email:- complianceswordedge@gmail.com

|        | Statement of Un-audited Standalone Financial Results for the Quarter Ended June 30, 2022 |                      |                                  |  |                                  |  |
|--------|--|----------------------|----------------------------------|--|----------------------------------|--|
| 1.5%   | Particulars  | Quarter Ended        |                                  |  | Year Ended                       |  |
| Sl no. |  | 30-Jun-22            | 31-Mar-22                        | 30-Jun-21  | 31-Mar-2                         |  |
|        | (Refer Notes Below)  | (Unaudited)          | (Audited)                        | (Unaudited)  | (Audited                         |  |
|        | INCOME   |                      |                                  |  |                                  |  |
| (a)    | Gross Revenue from sale of products  | - 12                 | and a subject                    |  | 45.88                            |  |
| (b)    | Other Operating Revenue  | 121.95               | (16.97)                          | (10.09)  | (84.08                           |  |
| 1      | Revenue from Operations  | 121.95               | (16.97)                          | (10.09)  | (38.20                           |  |
| 2      | Other Income   |                      | 0.50                             | and the second second  | 0.50                             |  |
| 3      | Total Income   | 121.95               | (16.47)                          | (10.09)  | (37.7)                           |  |
|        | EXPENSES   |                      | and the second second            |  |                                  |  |
| (a)    | Cost of materials consumed   | Section and          | and some and                     | and the second second second   | 36.58                            |  |
| (b)    | Purchases of Stock-in-Trade  | Section Mary 1       | and damping                      | ed and   |                                  |  |
| (c)    | Changes in inventories of finished goods, work-in-progress, and stock-in-trade           |                      |                                  |  |                                  |  |
| (d)    | Employee benefit expense   | 4.50                 | 11.03                            | Ginger Vander Drive  | 24.84                            |  |
| (e)    | Finance Costs  | 1. 190 <u>1</u> . 19 |                                  |  |                                  |  |
| (f)    | Depreciation and amortization expense  | and the state        | 1.53                             | S  | 1.5                              |  |
| (g)    | Other expenses   | 7.25                 | 9.96                             | 4.96   | 20.7                             |  |
| 4      | Total Expenses   | 11.75                | 22.52                            | 4.96   | 83.6                             |  |
| 5      | Profit / (Loss) from operations before exceptional items<br>Tax (1-2)                    | 110.20               | (38.99)                          | (15.05)  | (121.3                           |  |
| 6      | Exceptional Items  |                      | A Wasset                         | r Manuell  | a line at Start                  |  |
| 7      | Profit / (Loss) before Tax (5 ± 6)   | 110.20               | (38.99)                          | (15.05)  | (121.3                           |  |
| 8      | Tax Expense  | -                    | Contraction and                  | Constructed Frash  | Sector States                    |  |
| 9      | Net Profit / (Loss) after Tax (7 - 8)  | 110.20               | (38.99)                          | (15.05)  | (121.3                           |  |
| 10     | Other Comprehensive Income (net of tax )   |                      |                                  |  | and a standard with the          |  |
|        | (i) Items that will not be reclassified to profit or loss                                |                      | (40 - )                          | 1000   | - 100                            |  |
| A      | (ii) Income tax relating to items that will not be reclassified to profit or loss        | -                    |                                  |  | 1.4.5<br>1.4.5                   |  |
|        | (i) Items that will be reclassified to profit or loss                                    | Research and a start | $({}^{k}\mathcal{L},h_{i}^{k}))$ | (10,04)  | 1. 1. 1. 1. (31). <sup>1</sup> 2 |  |
| В      | (ii) Income tax relating to items that will be reclassified to profit or loss            | 4<br>-               | -                                | -  | a martina d <sup>a</sup> di      |  |
| 11     | Total Comprehensive Income for the period $(9 \pm 10)$                                   | 110.20               | (38.99)                          | (15.05)  | (121.3                           |  |
| 12     | Paid-up equity share capital (Face Value of Rs.1/- each)                                 | 2,172.00             | 2,172.00                         | 2,172.00   | 2,172.0                          |  |
| 13     | Other Equity   |                      | 1                                |  | (28.8                            |  |
| 14     | Earnings Per Share (of Rs. <u>1</u> /- each) (not annualised):                           |                      |                                  | An and a second se | New York Contraction             |  |
|        | (a) Basic  | 0.05                 | (0.02)                           | (0.01)   | (0.0                             |  |
|        | (b) Diluted  | 0.51                 | (0.18)                           | (0.07)   | (0.50                            |  |

Notes:

1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on August 08, 2022. The Statutory Auditors have carried out a limited review of the above financial result.

2 Company has only one segment and hence no separate segment result has been given.

3 The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.

4 Taxation provison if any will be provided at year end.

5 This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Place : Mumbai Date : 08th August, 2022

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## M/S.GOENKA MEHTA AND ASSOCIATES

CHARTERED ACCOUNTANTS

216, AUTO POINT COMPLEX, NEAR LODHAWAD POLICE CHOWKI, SVP ROAD, RAJKOT- 360 002.

Limited Review Report on unaudited standalone financial results, SWORD-EDGE COMMERCIALS LIMITED for the quarter ended 30 June 2022 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors SWORD-EDGE COMMERCIALS LIMITED

- We have reviewed the accompanying Statement of unaudited standalone financial results, SWORD-EDGE COMMERCIALS LIMITED for the quarter ended 30 June 2022 ("the Statement"), being submitted pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
- 2. This Statement, which is the responsibility of the management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and is substantially less than the audit conducted in accordance with the standards on Auditing Specified under section 143(10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards i.e. Ind AS 34 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies, has not disclosed the Information required to be disclosed in terms of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, M/s. Goenka Mehta & Associates Chartered Accountants

CA Gaurav Mehta

PARTNER M.NO. 130401 FRN: 129445W Place: Rajkot Date: 08.08.2022 UDIN: 22130401AOOHEI2074

