

Date: 12.08.2021

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

Dear Sir/Madam,

Sub: Outcome of the Board meeting -- Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

- 1.) Approval of Un-audited financial results for quarter ended 30<sup>th</sup> June, 2021.
- 2.) Recommended the proposal of sub- division of Company's 1 (one) equity shares of face value of Rs. 10/- each into 10(ten) equity shares of face value of Rs 1/-each subject to approval by shareholders in forthcoming Annual General Meeting. Record date for Split/Sub-division of Nominal Value will be intimated in due course subject to compliance of necessary laws.
- 3.)Recommended alteration of Capital Clause (Clause V) in the Memorandum of Association of the Company, subject to the approval by shareholders in forthcoming Annual General Meeting.

Thanking You,

Yours faithfully

FOR, SWORD-EDGE COMMERCIALS LIMITED

DIRECTOR/AUTHORISED SIGNATORY

# Sword-Edge Commercials Limited CIN:- L51900MH1985PLC036687

Regd. Office: 401, Solitaire Business Park, Andheri Kurla Road, Near Telephone Exchange, Andheri (East), Mumbai - 400072 Email:- complianceswordedge@gmail.com Statement of Unaudited Financial Results for the Quarter Ended June 30, 2021

| -         |  |                               |                                  |                               | (Rs. In lacs              |
|-----------|--|-------------------------------|----------------------------------|-------------------------------|---------------------------|
| SI<br>no. | Particulars  | Quarter Ended<br>30 June 2021 | Quarter Ended<br>31st March 2021 | Quarter Ended<br>30 June 2020 | Year Ended 31<br>Mar 2021 |
|           | (Refer Notes Below)  | (Unaudited)                   | (Audited)                        | (Unaudited)                   | (Audited)                 |
| 1         | REVENUE FROM OPERATIONS  |                               |                                  |                               | THE STATE OF              |
| (a)       | Income from Operations   | -                             | _                                | -                             |                           |
| (b)       | Other Income   | (10.09)                       | 8.50                             |                               | 83.51                     |
|           | Total Income   | (10.09)                       | 8.50                             |                               | 83.51                     |
| 2         | EXPENSES   |                               |                                  |                               |                           |
| (a)       | Cost of material consumed  |                               |                                  |                               | -                         |
| (b)       | Changes in inventories of finished goods, work-in-progress, and stock-in-trade | -                             |                                  | -                             | -                         |
| (c)       | Employee benefit expense   |                               | 9.90                             | 9.90                          | 39.60                     |
| (d)       | Finance Costs  |                               |                                  |                               | _                         |
| (e)       | Depreciation and Amortization Expense  |                               | 1.53                             |                               | 1.53                      |
| (f)       | Other expenses   | 4.96                          | 0.70                             | 0.10                          | 10.00                     |
|           | Total Expenses   | 4.96                          | 12.13                            | 10.00                         | 51.13                     |
| 3         | Profit Before Exceptional items and tax  | (15.05)                       | (3.63)                           | (10.00)                       | 32.38                     |
| 4         | Exceptional Items  | -                             | -                                | - 100                         |                           |
| 5         | Profit / (Loss) before tax   | (15.05)                       | (3.63)                           | (10.00)                       | 32.38                     |
| 6         | Tax Expense  |                               |                                  |                               |                           |
| 7         | Net Profit for the period  | (15.05)                       | (3.63)                           | (10.00)                       | 32.38                     |
| 8         | Other comprehensive income   | -                             |                                  | -                             | -                         |
| 9         | Total comprehensive income (9+10)  | (15.05)                       | (3.63)                           | (10.00)                       | 32.38                     |
| 10        | Paid-up equity share capital (Face Value of Rs.10/- each)                      | 1,086.00                      | 1,086.00                         | 1,086.00                      | 1,086.00                  |
| 11        | Other Equity   | 1                             |                                  |                               | 1,178.58                  |
| 12        | Earnings Per Share (of Rs. 10/- each):   |                               |                                  |                               |                           |
|           | (a) Basic  | (0.14)                        | (0.03)                           | (0.09)                        | 0.30                      |
|           | (b) Diluted  | (0.14)                        | (0.03)                           | (0.09)                        | 0.30                      |

#### Notes:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on August 12, 2021. The Statutory Auditors have carried out a limited review of the above financial result.
- Company has only one segment and hence no separate segment result has been given.
- The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary. 3
- This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Place: Mumbai

Date: 12th August, 2021



# M/S.GOENKA MEHTA AND ASSOCIATES

CHARTERED ACCOUNTANTS

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

## **Limited Review Report**

To
The Board of Directors of
Sword-Edge Commercials Limited.
Mumbai

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Sword-Edge Commercials Limited. ("the Company"), having registered office at 401, 4th Floor, Solitaire Business Park, Near T-2, International Airport, New MTNL Road, Andheri Kurla Road, Near Telephone Exchange, Andheri (East), Mumbai, Maharashtra, 400072, for the Quarter ended June 30<sup>th</sup>, 2021 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended, read with Circular No. CIR/CFD/CMD1/80/2019 dated July 19<sup>th</sup>, 2019 ("the Circular").

This Statement, which is the responsibility of the Company's 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 read with relevant rules issued there under and other accounting principles generally accepted in India, Our responsibility is to express a conclusion on the Statement based on our review.

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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, 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 Gauray Mehta

**PARTNER** 

M.NO. 130401 FRN: 129445 W

UDIN: 21130401AAAAEV7906

Place: Rajkot Date: 12.08.2021



#### Annexure

### Details of Sub-division/ Split of Shares -- Regulation 30 of SEBI (LODR) Regulations, 2015

| Sr No. | Particular   | Details   |  |  |   |   |  |  |
|--------|--|---|--|--|---|---|--|--|
| 1.     | Split Ratio  | One (1) equity share of (10/- each will be subdivided/split into ten (10) equity shares of face value of Rs 1/- each.           |  |  |   |   |  |  |
| 2.     | Rationale<br>behind the split  | To enhance the  |  |  |   |   |  |  |
| 3.     | Pre and Post<br>share capital-<br>Authorized,<br>paid-up and<br>subscribed | Share Capital   | Pre-Split  | Post-S   | plit  | Remarks   |  |  |
|        |  | Authorised  | 11,00,00,00<br>(Rs 11 cr.)   |  | 00,000  | No-Change   |  |  |
|        |  | Paid-Up   | 10,86,00,00<br>(Rs 10.86 cr  |  | 00,000<br>.86 cr)   | No-Change   |  |  |
|        |  | Subscribed  | 10,86,00,00<br>(Rs 10.86 cr  |  | 00,000<br>0.86 cr)  | No-Change   |  |  |
| 4.     | Expected Time of completion  | Within 3 months from date of receipt of approval from shareholders in forthcoming annual general meeting.  Equity Share Capital |  |  |   |   |  |  |
| 5.     | Class of Shares<br>which are sub-<br>divided                               |   |  |  |   |   |  |  |
| 6.     | Number of<br>shares of<br>each class pre-<br>split and<br>post-split       | Share Capital   | Pre-Split(No. of Shares)   |  | Post-Split(No. of<br>Shares)  |   |  |  |
|        |  | Authorised  | 1,10,00,000<br>Equity shares of<br>Rs 10/- each<br>amounting to<br>Rs 11 cr. |  | 11,00,00,000 Equity<br>shares of Rs 1/- each<br>amounting to<br>Rs 11 cr. |   |  |  |
|        |  | Paid-Up   | 1,08,6<br>Equit<br>Rs 10<br>amou   | 1,08,60,000<br>Equity shares of<br>Rs 10/- each<br>amounting to<br>Rs 10.86 cr |   | 10,86,00,000<br>Equity shares of Rs<br>1/- each amounting to<br>Rs 10.86 cr |  |  |
|        |  | Subscribed  | 1,08,0<br>Equit<br>Rs 10<br>amou   | 1,08,60,000<br>Equity shares of<br>Rs 10/- each<br>amounting to<br>Rs 10.86 cr |   | 10,86,00,000<br>Equity shares of Rs<br>1/- each amounting to<br>Rs 10.86 cr |  |  |

Yours faithfully,

FOR SWORD-EDGE COMMERCIALS LIMITED

MANISH KUMAR DIRECTOR

DIN NO.: 08881293