



**Date: 08.11.2022**

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

Dear Sir / Madam,

**Sub: Un-Audited Financial Result quarter and half year ended on 30<sup>th</sup> September 2022 pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015**

In compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached herewith Un-audited financial result for quarter and half year ended on 30<sup>th</sup> September, 2022.

Kindly take the same on your record and oblige.

Thanking You.

**Yours faithfully**  
**FOR, SWORD-EDGE COMMERCIALS LIMITED**



**DIRECTOR/AUTHORISED SIGNATORY**



# Sword-Edge Commercials Limited

CIN:- L51900MH1985PLC036687

Regd. Office: 401, Solitaire Business Park, Near T-2, International Airport, Andheri Kurla Road, Near Telephone Exchange, Andheri (E), Mumbai - 400072

Email:- complianceswordedge@gmail.com

## Statement of Audited Financial Results for the Quarter & Half Year Ended September 30, 2022

Sl no.	Particulars	Quarter Ended			Six Months Ended		(Rs. In lacs)
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	Year Ended 31 Mar 2022
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>INCOME</b>						
(a)	Revenue From Operation	-	-	45.88	-	45.88	45.88
(b)	Other Income	(1.30)	121.95	-	120.65	(10.09)	(83.58)
	<b>Total Income from Operations (Net)</b>	<b>(1.30)</b>	<b>121.95</b>	<b>45.88</b>	<b>120.65</b>	<b>35.79</b>	<b>(37.70)</b>
<b>2</b>	<b>EXPENSES</b>						
(a)	Cost of material consumed	-	-	36.58	-	36.58	36.58
(b)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-	-
(c)	Employee benefit expense	4.50	4.50	-	9.00	-	24.84
(d)	Finance Costs	-	-	-	-	-	-
(e)	Depreciation and amortization expense	-	-	-	-	-	1.53
(f)	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	2.15	7.25	-	9.40	4.96	20.73
	<b>Total Expenses</b>	<b>6.65</b>	<b>11.75</b>	<b>36.58</b>	<b>18.40</b>	<b>41.54</b>	<b>83.68</b>
<b>3</b>	<b>Profit / (Loss) from operations before exceptional items Tax (1-2)</b>	<b>(7.95)</b>	<b>110.20</b>	<b>9.30</b>	<b>102.25</b>	<b>(5.75)</b>	<b>(121.38)</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit / (Loss) before Tax (3 ± 4)</b>	<b>(7.95)</b>	<b>110.20</b>	<b>9.30</b>	<b>102.25</b>	<b>(5.75)</b>	<b>(121.38)</b>
<b>6</b>	<b>Tax Expense</b>	-	-	-	-	-	-
<b>7</b>	<b>Net Profit / (Loss) after Tax (5 - 6)</b>	<b>(7.95)</b>	<b>110.20</b>	<b>9.30</b>	<b>102.25</b>	<b>(5.75)</b>	<b>(121.38)</b>
<b>8</b>	<b>Other Comprehensive Income (net of tax)</b>	-	-	-	-	-	-
<b>9</b>	<b>Total Comprehensive Income for the period (7 ± 8)</b>	<b>(7.95)</b>	<b>110.20</b>	<b>9.30</b>	<b>102.25</b>	<b>(5.75)</b>	<b>(121.38)</b>
<b>10</b>	<b>Paid-up equity share capital (Face Value of Rs. 1/- each)</b>	<b>2,172.00</b>	<b>2,172.00</b>	<b>1,086.00</b>	<b>2,172.00</b>	<b>1,086.00</b>	<b>2,172.00</b>
<b>11</b>	<b>Other Equity</b>	-	-	-	-	-	(28.80)
<b>12</b>	<b>Earnings Per Share (of Rs. 1/- each) (not annualised):</b>						
	(a) Basic	(0.04)	0.51	0.09	0.47	(0.05)	(0.06)
	(b) Diluted	(0.04)	0.51	0.09	0.47	(0.05)	(0.06)





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(Rs. in Lakhs)

Standalone Statement of Assets and Liabilities		As at 30th September, 2022	As at 31st March, 2022
Particulars		Un-Audited	Audited
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	Property, plant and equipment	12.28	12.28
	Capital work-in-progress	-	-
	Other intangible assets	-	-
	Investments in subsidiaries, associates and joint ventures	-	-
	<b>Financial assets</b>		
	Investments	1,943.50	1,998.23
	Loans	-	-
	Other financial assets	-	-
	Income Tax assets (net)	-	-
	Deferred tax assets (net)	-	-
	Other non-current assets	18.55	18.55
	<b>Sub-total - Non-Current Assets</b>	<b>1,974.33</b>	<b>2,029.06</b>
2	<b>Current assets</b>		
	Inventories	-	-
	<b>Financial assets</b>		
	Investments	-	-
	Trade receivables	-	-
	Cash and cash equivalents	0.20	0.20
	Bank balances other than Cash and Cash equivalents above	5.25	0.02
	Loans, Current	1,483.35	1,786.05
	Other financial assets	-	-
	Other current assets	-	-
	Assets classified as held for sale	-	-
	<b>Sub-total - Current Assets</b>	<b>1,488.80</b>	<b>1,786.27</b>
	<b>TOTAL - ASSETS</b>	<b>3,463.13</b>	<b>3,815.33</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	Equity Share capital	2,172.00	2,172.00
	Other equity	73.45	(28.80)
	<b>Sub-total - Shareholders' funds</b>	<b>2,245.45</b>	<b>2,143.20</b>
2	<b>LIABILITIES</b>		
	<b>Non-current liabilities</b>		
	<b>Financial liabilities</b>		
	Borrowings, non-Current	1,128.81	1,596.48
	Provisions	-	-
	Income tax liabilities (net)	-	-
	Other non-current liabilities	-	-
	<b>Sub-total - Non-current liabilities</b>	<b>1,128.81</b>	<b>1,596.48</b>
3	<b>Current liabilities</b>		
	<b>Financial liabilities</b>		
	Borrowings, Current	-	-
	Trade payables, Current	-	-
	Other financial liabilities	-	-
	Other current liabilities	88.87	75.65
	Provisions	-	-
	Current tax liabilities (net)	-	-
	<b>Sub-total - Current liabilities</b>	<b>88.87</b>	<b>75.65</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>3,463.13</b>	<b>3,815.33</b>





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Email:- complianceswordedge@gmail.com

## 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 November 08, 2022
- 2 The Statutory Auditors have carried out a limited review of the above financial result.
- 3 Company has only one segment and hence no separate segment result has been given.
- 4 The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.
- 5 This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

By order of the Board  
For, Sword-Edge Commercials Limited



Director/Compliance Officer

Place : Mumbai

Date : 08th November, 2022



**Sword-Edge Commercials Limited**  
CIN:- L51900MH1985PLC036687

Regd. Office: 401, Solitaire Business Park, Near T-2, International Airport, Andheri Kurla Road, Near Telephone Exchange, Andheri (E), Mumbai - 400072

**STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2022**

(Rs. in Lakhs, unless otherwise stated)

Particulars	30.09.2022	30.09.2021
	Rupees	Rupees
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Profit before tax	102.25	5.75
Adjustment For :		
Share of (profit)/loss from investment in partnership firm	-	-
Depreciation/amortization on continuing operation	-	-
Interest expenses	-	-
<b>Operating profit before working capital changes</b>	<b>102.25</b>	<b>5.75</b>
<b>Movement in Working Capital :</b>		
Increase/(decrease) in Inventory	-	-
Increase/(decrease) in Trade receivables	-	45.88
Increase/(decrease) in Short Term Loan & Advances	302.70	409.80
Increase/(decrease) in Current Liabilities	13.22	12.59
Increase/(decrease) in Trade Payable	-	70.12
Increase/(decrease) in Other Current Assets	-	-
Direct taxes paid (net of refunds)	-	-
<b>Net Cash Flow from Operating Activities(A)</b>	<b>418.17</b>	<b>403.90</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Investments /withdrawal in Partnership Firm	54.73	28.84
Purchase / Sale of Fixed Assets	-	-
Increase/(decrease) in Long Term Loan & Advances	-	-
<b>Net Cash Flow from Investing Activities(B)</b>	<b>54.73</b>	<b>28.84</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceed (Repayment) from long term borrowing	-	432.43
Proceed (Repayment) from short term borrowing	-	-
Proceed from Preferential Warrants	-	-
<b>Net Cash Flow from Financing Activities(C)</b>	<b>-</b>	<b>432.43</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents(A+B+C)</b>	<b>5.23</b>	<b>0.31</b>
Cash and Cash equivalents (Opening Balance)	0.22	2.10
<b>Cash and Cash equivalents (Closing Balance)</b>	<b>5.45</b>	<b>1.79</b>

Previous year figure have been regrouped/ reclassified wherever necessary

As per our report of even date  
For, Rishi Sekhri and Associates  
Chartered Accountants  
FRN: 128216W

SD/-  
CA Rishi Sekhri  
Partner  
M.No. 126656

Place: Mumbai  
Date : 08th November, 2022

For and on Behalf of the Board



Place: Mumbai  
Date : 08th November, 2022





# RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050.  
Tel.: 9820501848 Email : rishisekhri@gmail.com

Limited Review Report on unaudited standalone financial results of **Sword-Edge Commercials Limited** for the quarter ended 30 September 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 of Pressure Sensitive Systems (India) limited

1. We have reviewed the accompanying Statement of unaudited Standalone financial results of **Sword-Edge Commercials Limited** for the quarter ended 30 September 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, of that it contains any material misstatement.

FOR, RISHI SEKHRI AND ASSOCIATES,

Chartered Accountants

FRN: 128216W

CA RISHI SEKHRI

Partner

MEMBERSHIP NO.126656

Place:-MUMBAI

Date:-8/11/2022

UDIN: 126656AKPNEK5518

