



**CIN: L51900MH1985PLC036687**

**Date: 11.11.2021**

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 2021 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, 2021.

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, 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 Audited Financial Results for the Quarter & Half Year Ended September 30, 2021

Sl no.	Particulars	Quarter Ended			Six Months Ended		(Rs. In lacs)
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	Year Ended 31 Mar 2021
(Refer Notes Below)		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>INCOME</b>						
(a)	Revenue From Operation	45.88	-	-	45.88	-	-
(b)	Other Income	-	(10.09)	-	(10.09)	-	83.51
	<b>Total Income from Operations (Net)</b>	<b>45.88</b>	<b>(10.09)</b>	<b>-</b>	<b>35.79</b>	<b>-</b>	<b>83.51</b>
<b>2</b>	<b>EXPENSES</b>						
(a)	Cost of material consumed	36.58	-	-	36.58	-	-
(b)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-	-
(c)	Employee benefit expense	-	-	9.90	-	19.80	39.60
(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)	-	4.96	9.19	4.96	9.29	10.00
	<b>Total Expenses</b>	<b>36.58</b>	<b>4.96</b>	<b>19.09</b>	<b>41.54</b>	<b>29.09</b>	<b>51.13</b>
<b>3</b>	<b>Profit / (Loss) from operations before exceptional items Tax (1-2)</b>	<b>9.30</b>	<b>(15.05)</b>	<b>(19.09)</b>	<b>(5.75)</b>	<b>(29.09)</b>	<b>32.38</b>
<b>4</b>	Exceptional Items	-	-	-	-	-	-
<b>5</b>	<b>Profit / (Loss) before Tax (3 ± 4)</b>	<b>9.30</b>	<b>(15.05)</b>	<b>(19.09)</b>	<b>(5.75)</b>	<b>(29.09)</b>	<b>32.38</b>
<b>6</b>	Tax Expense	-	-	-	-	-	-
<b>7</b>	<b>Net Profit / (Loss) after Tax (5 - 6)</b>	<b>9.30</b>	<b>(15.05)</b>	<b>(19.09)</b>	<b>(5.75)</b>	<b>(29.09)</b>	<b>32.38</b>
<b>8</b>	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
<b>9</b>	<b>Total Comprehensive Income for the period (7 ± 8)</b>	<b>9.30</b>	<b>(15.05)</b>	<b>(19.09)</b>	<b>(5.75)</b>	<b>(29.09)</b>	<b>32.38</b>
<b>10</b>	Paid-up equity share capital (Face Value of Rs.10/- each)	<b>1,086.00</b>	<b>1,086.00</b>	<b>1,086.00</b>	<b>1,086.00</b>	<b>1,086.00</b>	<b>1,086.00</b>
<b>11</b>	Other Equity	-	-	-	-	-	1,178.58
<b>12</b>	<b>Earnings Per Share (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic	0.09	(0.14)	(0.18)	(0.05)	(0.27)	0.30
	(b) Diluted	0.09	(0.14)	(0.18)	(0.05)	(0.27)	0.30



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(Rs. in Lakhs)

Standalone Statement of Assets and Liabilities		As at 30th September, 2021	As at 31st March, 2021
Particulars		Un-Audited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	Property, plant and equipment	13.82	13.82
	Capital work-in-progress	-	-
	Other intangible assets	-	-
	Investments in subsidiaries, associates and joint ventures	-	-
	<b>Financial assets</b>		
	Investments	2,294.77	2,265.93
	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>2,327.14</b>	<b>2,298.30</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	-	-
	<b>Financial assets</b>		
	Investments	-	-
	Trade receivables	294.22	248.34
	Cash and cash equivalents	0.26	0.26
	Bank balances other than Cash and Cash equivalents above	1.53	1.84
	Loans, Current	1,586.12	1,176.32
	Other financial assets	-	-
	Other current assets	-	-
	Assets classified as held for sale	-	-
	<b>Sub-total - Current Assets</b>	<b>1,882.13</b>	<b>1,426.76</b>
	<b>TOTAL - ASSETS</b>	<b>4,209.27</b>	<b>3,725.06</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	Equity Share capital	1,086.00	1,086.00
	Other equity	1,172.83	1,178.58
	<b>Sub-total - Shareholders' funds</b>	<b>2,258.83</b>	<b>2,264.58</b>
<b>2</b>	<b>LIABILITIES</b>		
	<b>Non-current liabilities</b>		
	<b>Financial liabilities</b>		
	Borrowings, non-Current	1,806.94	1,374.51
	Provisions	-	-
	Income tax liabilities (net)	-	-
	Other non-current liabilities	-	-
	<b>Sub-total - Non-current liabilities</b>	<b>1,806.94</b>	<b>1,374.51</b>
<b>3</b>	<b>Current liabilities</b>		
	<b>Financial liabilities</b>		
	Borrowings, Current	-	-
	Trade payables, Current	70.12	-
	Other financial liabilities	-	-
	Other current liabilities	73.38	85.97
	Provisions	-	-
	Current tax liabilities (net)	-	-
	<b>Sub-total - Current liabilities</b>	<b>143.50</b>	<b>85.97</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>4,209.27</b>	<b>3,725.06</b>



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## 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 11, 2021.
- 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

Place : Mumbai  
Date : 11th November, 2021

Director Compliance Officer



## Sword-Edge Commercials Limited

CIN:- L51900MH1985PLC036687

d. Office: 401, 4th Floor, Solitaire Business Park, Near T-2, International Airport, New Mtnl Road, Andheri Kurla Road, Near Telephone Exchange, Andheri (East), Mumbai - 400

## STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2021

(Rs. in Lakhs, unless otherwise stated)

Particulars	30.09.2021	30.09.2020
	Rupees	Rupees
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Profit before tax	- 5.75	- 29.09
Adjustment For :		
Share of (profit)/loss from investment in partnership firm	- -	- -
Depreciation/ amortization on continuing operation	- -	- -
Pre-operating Expense	- -	- 6.08
Interest expenses	- -	- -
<b>Operating profit before working capital changes</b>	<b>- 5.75</b>	<b>- 35.17</b>
<b>Movement in Working Capital :</b>		
Increase/(decrease) in Inventory	- -	- -
Increase/(decrease) in Trade receivables	- 45.88	- 3.32
Increase/(decrease) in Short Term Loan & Advances	- 409.80	- 4.00
Increase/(decrease) in Current Liabilities	- 12.59	- -
Increase/(decrease) in Trade Payable	- 70.12	- 34.09
Increase/(decrease) in Other Current Assets	- -	- -
Direct taxes paid (net of refunds)	- -	- -
<b>Net Cash Flow from Operating Activities(A)</b>	<b>- 403.90</b>	<b>- 8.40</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Investments in Equity Instruments	- 28.84	- 8.40
Purchase / Sale of Fixed Assets	- -	- -
Increase/(decrease) in Long Term Loan & Advances	- -	- -
<b>Net Cash Flow from Investing Activities(B)</b>	<b>- 28.84</b>	<b>- 8.40</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>432.43</b>	<b>- -</b>
Net increase/(decrease) in cash & cash equivalents(A+B+C)	- 0.31	- 0.00
Cash and Cash equivalents (Opening Balance)	2.10	2.08
<b>Cash and Cash equivalents (Closing Balance)</b>	<b>1.79</b>	<b>2.08</b>

Previous year figure have been regrouped/ reclassified wherever necessary

As per our report of even date  
FOR, M/s. Goenka Mehta & Associates  
Chartered Accountants  
FRN: 129445W

CA Gaurav Mehta  
Partner  
M.NO. 130401

Place: Rajkot  
Date : 11th November, 2021



For and on Behalf of the Board



Director

Place: Mumbai  
Date : 11th November, 2021

# M/S.GOENKA MEHTA AND ASSOCIATES

CHARTERED ACCOUNTANTS

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

## INDEPENDENT AUDITORS' REVIEW REPORT ON THE STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

To

The Board of Directors of  
**SWORD-EDGE COMMERCIALS LIMITED**

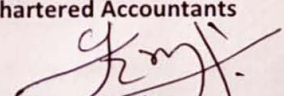
We have reviewed the unaudited standalone financial results of Sword-Edge Commercials Limited ("the Company") for the quarter ended September 30, 2021 which are included in the accompanying 'Statement of Standalone Unaudited Financial Results for the quarter ended September 30, 2021 and notes thereon (together referred to as the 'Standalone Statement'). The Standalone Statement has been prepared by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations, 2015).

This Standalone 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Standalone Statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the Standalone Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other recognized accounting practices generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing 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: 129445 W

UDIN: 21130401AAAAGU9593



Place: Rajkot

Date: 11.11.2021