SWORD-EDGE
COMMERCIALS LIMITED
CIN: L51900MH1985PLC036687

Date: 29.10.2020

To,
Department of Corporate Services,
BSE Limited
P. J. Towers, Dalal Street,
Mumbai- 400001

Dear Sir/Madam,

Sub: Un-Audited Financial Result quarter and half year ended on 30th September 2020 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 30th September, 2020

Kindly take the same on your record and oblige.

Yours Faithfully,

FOR, SWORD-EDGE COMMERCIALS LIMITED

DIRECTOR/AUTHORISED SIGNATORY

Reg. Office Address: 401,Solitaire Business Park, Nr Telephone Exchange Near T-2 International Airport, Andheri (East) Mumbai MH- 400072
E-Mail:compliancesworddedge@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 Audited Financial Results for the Quarter & Half Year Ended September 30, 2020

		Quarter Ended			Six Months Ended		(Rs. In lacs)
Sl no.	**Particulars**	**30-Sep-20**	**30-Jun-20**	**30-Sep-19**	**30-Sep-20**	**30-Sep-19**	**Year Ended 31 Mar 2020**
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**INCOME**						
(a)	Revenue From Operation	-	-	-	-	-	-
(b)	Other Income	-	-	-	-	-	-
	Total Income from Operations (Net)	-	-	-	-	-	-
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	1.46	19.80	1.82	22.26
(d)	Finance Costs	-	-	-	-	-	0.24
(e)	Depreciation and amortization expense		-	-	-	-	-
(f)	Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	9.19	0.10	1.36	9.29	1.50	7.36
	Total Expenses	**19.09**	**10.00**	**2.82**	**29.09**	**3.32**	**29.86**
3	**Profit / (Loss) from operations before exceptional items Tax (1-2)**	**(19.09)**	**(10.00)**	**(2.82)**	**(29.09)**	**(3.32)**	**(29.86)**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit / (Loss) before Tax (3 ± 4)**	**(19.09)**	**(10.00)**	**(2.82)**	**(29.09)**	**(3.32)**	**(29.86)**
6	Tax Expense	-	-	-	-	-	-
7	**Net Profit / (Loss) after Tax (5 - 6)**	**(19.09)**	**(10.00)**	**(2.82)**	**(29.09)**	**(3.32)**	**(29.86)**
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	**Total Comprehensive Income for the period (7 ± 8)**	**(19.09)**	**(10.00)**	**(2.82)**	**(29.09)**	**(3.32)**	**(29.86)**
10	Paid-up equity share capital (Face Value of Rs.10/- each)	**1,086.00**	**1,086.00**	**1,086.00**	**1,086.00**	**1,086.00**	**1,086.00**
11	Other Equity	-	-	-	-	-	1,146.20
12	**Earnings Per Share (of Rs. 10/- each) (not annualised):**						
	(a) Basic	(0.18)	(0.09)	(0.03)	(0.27)	(0.03)	(0.27)
	(b) Diluted	(0.18)	(0.09)	(0.03)	(0.27)	(0.03)	(0.27)

SWORD - Edge Commercials Ltd

Sword-Edge Commercials Limited

CIN:- L51900MH1985PLC036687

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Email:- compliancesword edge@gmail.com

(Rs. in Lakhs)

	Standalone Statement of Assets and Liabilities	As at 30th September, 2020	As at 31st March, 2020
	Particulars	**Un-Audited**	**Audited**
A	**ASSETS**		
1	**Non-current assets**		
	Property, plant and equipment	15.35	15.35
	Capital work-in-progress	-	-
	Other intangible assets	-	-
	Investments in subsidiaries, associates and joint ventures	-	-
	Financial assets		
	Investments	1,622.42	1,630.82
	Loans	-	-
	Other financial assets	-	-
	Income Tax assets (net)	-	-
	Deferred tax assets (net)	-	-
	Other non-current assets	24.64	18.56
	Sub-total - Non-Current Assets	**1,662.41**	**1,664.73**
2	**Current assets**		
	Inventories	-	-
	Financial assets		
	Investments	-	-
	Trade receivables	772.44	769.12
	Cash and cash equivalents	0.56	0.56
	Bank balances other than Cash and Cash equivalents above	1.52	1.52
	Loans, Current	1,791.77	1,787.77
	Other financial assets	-	-
	Other current assets	-	-
	Assets classified as held for sale	-	-
	Sub-total - Current Assets	**2,566.29**	**2,558.97**
	TOTAL - ASSETS	**4,228.70**	**4,223.70**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity Share capital	1,086.00	1,086.00
	Other equity	1,117.11	1,146.20
	Sub-total - Shareholders' funds	**2,203.11**	**2,232.20**
2	**LIABILITIES**		
	Non-current liabilities		
	Financial liabilities		
	Borrowings, non-Current	1,991.07	1,991.07
	Provisions	-	-
	Income tax liabilities (net)	-	-
	Other non-current liabilities	-	-
	Sub-total - Non-current liabilities	**1,991.07**	**1,991.07**
3	**Current liabilities**		
	Financial liabilities		
	Borrowings, Current	-	-
	Trade payables, Current	34.09	-
	Other financial liabilities	-	-
	Other current liabilities	0.43	0.43
	Provisions	-	-
	Current tax liabilities (net)	-	-
	Sub-total - Current liabilities	**34.52**	**0.43**
	TOTAL - EQUITY AND LIABILITIES	**4,228.70**	**4,223.70**

SWORD - Edge Commercials Ltd

Sword-Edge Commercials Limited

CIN:- L51900MH1985PLC036687
4th Floor, Solitaire Business Park, Near T-2, International Airport, New Mtnl Road, Andheri Kurla Road, Near Telephone Exchange, Andheri (East)
Email:- compliancesword edge@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 October 29, 2020.
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
6. Management has made an assessment of the impact of COVID 19 in preparation for these financial results. Management has considered all relevant external and internal factors in the measurement of assets and liabilities including recoverability of carrying values of its assets, its liquidity position and ability to repay debts. No adjustment to key estimates and judgements that impact the financial results have been identified. However, the impact assessment of COVID19 will be a continuing process given the uncertainties associated with its nature and duration and no significant impact is envisaged on the operations.

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

Place : Mumbai
Date : 29th October, 2020

Director/Compliance Officer

Sword-Edge Commercials Limited

CIN:- L51900MH1985PLC036687

101, 4th Floor, Solitaire Business Park, Near T-2, International Airport, New Mtnl Road, Andheri Kurla Road, Near Telephone Exchange, Andheri (East), Mu

STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2020

(Rs. in Lakhs, unless otherwise stated)

Particulars	30.09.2020	30.09.2019
	Rupees	Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	(29.09)	(3.32)
Adjustment For :		
Share of (profit)/loss from investment in partnership firm	-	-
Depreciation/amortization on continuing operation	-	-
Pre-operating Expense	(6.08)	
Interest expenses	-	-
Operating profit before working capital changes	(35.17)	(3.32)
Movement in Working Capital :		
Increase/(decrease) in Inventory	-	-
Increase/(decrease) in Trade receivables	(3.32)	(2.27)
Increase/(decrease) in Short Term Loan & Advances	(4.00)	(39.53)
Increase/(decrease) in Current Liabilities	-	-
Increase/(decrease) in Trade Payable	34.09	-
Increase/(decrease) in Other Current Assets	-	1.15
Direct taxes paid (net of refunds)		-
Net Cash Flow from Operating Activities(A)	(8.40)	(43.97)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investments in Equity Instruments	8.40	-
Purchase / Sale of Fixed Assets	-	-
Increase/(decrease) in Long Term Loan & Advances	-	-
Net Cash Flow from Invesing Activities(B)	8.40	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed (Repayment) from long term borrowing	-	43.85
Proceed (Repayment) from short term borrowing	-	-
Proceed from Preferenital Warrants	-	-
Net Cash Flow from Financing Activities(C)	-	43.85
Net increase/(decrease) in cash & cash equivalents(A+B+C)	(0.00)	(0.12)
Cash and Cash equivalents (Opening Balance)	2.08	0.85
Cash and Cash equivalents (Closing Balance)	2.08	0.73

Previous year figure have been regrouped/ reclassified wherever necessary

As per our report of even date

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

GOENKA MEHTA AND ASSOCIATES CHARTERED ACCOUNTANTS FRN 129445W

CA Gaurav Mehta
PARTNER
M.NO. 130401
FRN: 129445 W
PLACE: RAJKOT
Date: 29.10.2020

For and on Behalf of the Board

Sword-Edge Commercials Ltd.

Director

Place: Mumbai
Date: 29.10.2020

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, 2020

To
The Board of Directors of
SWORD-EDGE COMMERCIALS LIMITED

We have reviewed the unaudited financial results of **SWORD-EDGE COMMERCIALS LIMITED**(the "Company") for the quarter and the half year ended September 30, 2020 which are included in the accompanying Standalone Financial Results, Standalone Balance Sheet as on that date and the Standalone Statement of Cash Flows for the half-year ended on that date (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report 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 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 Standards on Auditing 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 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
PLACE: RAJKOT
Date: 29.10.2020
UDIN: 20130401AAAAGF3843

GOENKA MEHTA AND ASSOCIATES
FRN 129445W
CHARTERED ACCOUNTANTS