



Date: 29.01.2021

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

Dear Sir/Madam,

Sub: Un-Audited Financial Result quarter ended on 31st December, 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 ended on 31st December, 2020.

Kindly take the same on your record and oblige.

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, New Mtn Road, Andheri Kurla Road, Near Telephone Exchange, Andheri (East), Mumbai - 400072

Email:- complianceswordedge@gmail.com

Statement of Unaudited Financial Results for the Quarter Ended December 31, 2020

(Rs. In lacs)							
Sl No.	Particulars	Quarter Ended 31 Dec'2020	Quarter Ended 30 Sept'2020	Quarter Ended 31 Dec'2019	Nine Months Ended 31 Dec'2020	Nine Months Ended 31 Dec'2019	Year Ended 31 Mar 2020
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
(a)	Revenue from Operations	-	-	-	-	-	-
(b)	Other Income	75.01	-	-	75.01	-	-
	Total Income from Operations (Net)	75.01	-	-	75.01	-	-
2	Expenses						
(a)	Cost of material consumed	-	-	-	-	-	-
(b)	Purchase of stock in trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-	-
(d)	Employee benefit expense	9.90	9.90	19.20	29.70	21.02	22.26
(e)	Finance Costs	-	-	-	-	-	0.24
(f)	Depreciation and Amortization Expense	-	-	-	-	-	-
(g)	Other expenses	0.01	9.19	0.10	9.30	1.60	7.36
	Total Expenses	9.91	19.09	19.30	39.00	22.62	29.86
3	Profit / (Loss) from operations before exceptional items and Tax (1-2)	65.10	(19.09)	(19.30)	36.01	(22.62)	(29.86)
4	Exceptional Items						
5	Profit / (Loss) before Tax (3 ± 4)	65.10	(19.09)	(19.30)	36.01	(22.62)	(29.86)
6	Tax Expense	-	-	-	-	-	-
7	Profit / (Loss) after tax (5 - 6)	65.10	(19.09)	(19.30)	36.01	(22.62)	(29.86)
8	Other comprehensive income (Net of Tax)						
A.	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified profit or	-	-	-	-	-	-
B.	(i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
9	Total comprehensive income (7 ± 8)	65.10	(19.09)	(19.30)	36.01	(22.62)	(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 (before extraordinary items) (of Rs. 10/- each) (not annualised):						
(a)	Basic	0.60	(0.18)	(0.18)	0.33	(0.21)	(0.27)
(b)	Diluted	0.60	(0.18)	(0.18)	0.33	(0.21)	(0.27)

Notes:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on January 29, 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.
- This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015
COVID-19 has impacted normal business operations of the Company. While there have been series of measures for unlocking the economy since June'20, the restoration of normal business conditions is still dependent on the future state of the pandemic on the people and economy and any future directives from the Government. The Management has taken into account the possible impact of Covid-19 in preparation of the financial results, including assessment of recoverability of its assets based on the internal and external information up to the date of approval of the results. The Company will continue to closely monitor any material changes arising of future economic conditions and impact on its business.

Place : Mumbai

Date : 29th January, 2021

By order of the Board
Director

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"), for the Quarter ended on December 31, 2020 and year to date result for the period from 01 April, 2020 to 31 December, 2020 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 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 there under and other accounting principles generally accepted in India. 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 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 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 of unaudited financial results prepared in accordance with applicable accounting standards 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.

We draw attention to Note 5 to the standalone financial results in which the Company describes the uncertainties arising from the COVID 19 pandemic. Our report is not modified in respect of this matter.

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


CA Gaurav Mehta
PARTNER

M.NO. 130401
FRN: 129445W
UDIN: 21130401AAAABU8043



Place: Rajkot
Date: 29.01.2021