

TWENTY EIGHT ANNUAL REPORT 2012-2013
OF
SWORD-EDGE COMMERCIALS LIMITED
(Formerly known as ROTAM COMMERCIALS LIMITED)

BOARD OF DIRECTOR

MAHENDRA DOLATRAI GANATRA	- DIRECTOR
VIPUL SHANTILAL TRIVEDI	- DIRECTOR
NILESHKUMAR TRIBHOVANDAS KAVA	- DIRECTOR

AUDITOR

M/S. Y. D. & CO.
Chartered Accountants
LUDHIANA

SHARE TRANSFER AGENT

PURVA SHAREGISTRY (INDIA) PRIVATE LIMITED
Unite No. 9, Shiv Shakti Industrial Estate, Ground Floor,
JR Boricha Marg, Opp. Kasturba Hospital,
Lower Parel (E), Mumbai- 400011,
Ph No: 22-2301 6761 / 8261
Fax No: 22-2301 2517

REGISTERED OFFICE

45/B, Mona Shopping Centre,
Nr. Navrang Cinema, J P Road,
Andheri (West), Mumbai-400053,
Maharashtra, India

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N O T I C E

NOTICE is hereby given that the **Twenty Eight Annual General Meeting** of the Members of **SWORD-EDGE COMMERCIALS LIMITED (Formerly known as ROTAM COMMERCIALS LIMITED)** will be held at the Registered Office of the Company at 45/B, Mona Shopping Centre, Nr. Navrang Cinema, JP Road, Andheri (West), Mumbai-400053, Maharashtra, India on **Monday, 30th day of September, 2013 at 01:00 P. M.** to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt Audited Balance Sheet as at **31st March, 2013** and the Profit & Loss Account for the year ended on that date and the reports of the Directors' and the Auditors' thereon.
2. To appoint a Director in place of Mr. Nileshkumar Tribhovandas Kava, who retires by rotation and being eligible, offers him-self for re-appointment.
3. To appoint Auditor and to fix their remuneration.

**By Order of the Board
For, SWORD-EDGE COMMERCIALS LIMITED**

**PLACE: MUMBAI
DATE: 31.08.2013**

**(NILESHKUMAR KAVA)
CHAIRMAN**

NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. A PROXY IN ORDER TO BE EFFECTIVE MUST BE RECEIVED BY THE COMPANY AT ITS REGISTERED OFFICE NOT LESS THAN 48 HOURS BEFORE THE TIME SCHEDULED FOR HOLDING THE MEETING.
2. Corporate members intending to send their authorised representatives to attend the Meeting are requested to send to the Company a certified copy of the Board Resolution authorising their representative to attend and vote on their behalf at the Meeting.
3. Members desiring any information on the Accounts are requested to write to the Company at least one week before the meeting, so as to enable the Management to keep the information ready. Replies will be provided only at the meeting.
4. Members are requested to notify the Company of any change in their address (in full) with the postal area pin code number, quoting their folio numbers.
5. The Register of Members and Share Transfer Register of the Company will remain closed from 23rd September, 2013 to 30th September, 2013 (both days inclusive).
6. M/s Purva Sharegistry (India) Private Limited having registered office at No.-9, Shiv Shakti Industrial Estate, Gr. Floor, J.R. Boricha Marg, Opp. Kasturba Hospital, Lower Parel, MUMBAI-400011 are Registrars and Share Transfer Agents for Company's shares in Demat and Physical Form. The members are requested to please ensure that their shares are converted into Demat Form.
7. Additional information as required in terms of paragraph 3 of the Clause 49 of the Listing Agreement on Director seeking re-appointment at the ensuing Annual General Meeting is as under:

MR. NILESHKUMAR TRIBHOVANDAS KAVA is Director of the Company. He has rich experience in the field of Marketing and HR. He has been associated with the Company w.e.f. 8th September, 2010. He is Member of the Audit Committee and Share Transfer and Grievances Committee of the Company. MR. NILESHKUMAR TRIBHOVANDAS KAVA retires by rotation and being eligible offers himself for re-appointment.

DIRECTORS' REPORT

Dear Shareholders,

Your Directors here by present the Twenty Eight Annual Report on business and operations of the Company together with the Audited statements of Accounts for the financial year ended on 31st March 2013.

REVIEW OF OPERATIONS:

During the year under review due to sluggish market condition and financial crisis company faces huge set back. So company unable to generate targeted revenue from the operation the Company hence total Income was stood at Rs. 58823/- against Rs. 714575/- in the previous year and after providing depreciation and tax company incurred net loss of Rs. 187062/- for the year ended 31st March, 2013.

DIVIDEND:

In view of present situation, your Directors have not declared any dividend during the year under review.

FIXED DEPOSIT:

The Company has not accepted any deposit from the public pursuant to the provisions of Section 58A of the Companies Act, 1956.

BOARD OF DIRECTORS:

Mr. Nileshkumar Tribhovandas Kava, Director of the Company is retires by rotation at the ensuing Annual General Meeting and being eligible offer himself for reappointment.

AUDITORS AND AUDITORS' REPORT:

M/s. Y. D. & Co., Chartered Accountants, Ludhiana, Statutory Auditors of the Company, hold office until the conclusion of the ensuing Annual General Meeting and are eligible for reappointment. The observations made by the Auditors' in their Auditors' Report and the Notes on Accounts referred to in the Auditors' Report are self-explanatory and do not call for any further comments.

MANAGEMENT DISCUSSION AND ANALYSIS:

Management Discussion and Analysis forms part of the Annual Report to the shareholders and it includes discussion on matters as required under the provisions of Clause 49 of the listing agreement forming part of this report is annexed herewith. The Audit Committee of the Company has regularly reviewed internal Control System of the company.

CORPORATE GOVERNANCE REPORT:

Your Company has complied with the requirements of Clause 49 of the Listing Agreement on Corporate Governance. Pursuant to Clause 49 of the Listing Agreement with the Stock Exchanges, Report on Corporate Governance along with the Auditors' Certificate on its compliance is annexed separately to this Annual Report.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

The details of conservation of energy, technology absorption etc. as required to be given under Section 217(1)(e) of the Companies Act 1956, are not applicable to our Company, as our Company has not carried out any manufacturing activities.

The foreign exchange earning on account of the operation of the Company during the year was Rs. Nil.

PARTICULARS OF EMPLOYEES:

The statement showing particulars of employees under section 217(2A) of the Companies Act, 1956, read with the companies (Particulars of Employees) Rules, 1975, as amended, is not required to be given as there were no employees coming within the purview of this section.

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the provisions of Section 217(2AA) of the Companies Act, 1956, the Directors of your Company confirm that:

- i) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- ii) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for that period;
- iii) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 1956 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- iv) Directors have prepared the accounts on a "going concern basis".

ACKNOWLEDGEMENT:

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the Banks, Government Authorities, Customers, and Shareholders during the year. Your directors also wish to take on record their deep sense of appreciation for the committed services of the employees at all levels, which has made our Company successful in the business.

**For and on Behalf of the Board
For, SWORD-EDGE COMMERCIALS LIMITED**

**PLACE: MUMBAI
DATE: 31.08.2013**

**(NILESHKUMAR KAVA)
CHAIRMAN**

Annexure to Director's Report

MANAGEMENT DISCUSSION ANALYSIS REPORT
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Outlook:

The company is confident in spite of the possible recessionary conditions in the industry it will perform better in view of the strong fundamentals of the Indian companies and hope to improve its Turnover.

Internal Controls Systems and their adequacy:

The company has adequate internal control systems to ensure operational efficiency, protection and conservation of resources, accuracy and promptness in financial reporting and compliance of law and regulations. The internal control system is supported by the internal audit process. The Internal Auditor reviews and ensures that the audit observations are acted upon. The Audit Committee of the Board reviews the Internal Audit reports and the adequacy and effectiveness of internal controls.

Human Resources

The relationship with the employees continues to be cordial. The Company recognizes the importance and contribution of its employees for its growth and development and constantly endeavors to train nurture and groom its people. The Company puts emphasis on attracting and retaining the right talent. The company places emphasis on training and development of employees at all levels and has introduced methods and practices for Human Resource Development.

Cautionary Statement:

Statements in this Management Discussion and Analysis describing the company's objectives, projections, estimates and expectations may be forward looking statement within the meaning of applicable laws and regulations. Actual results might differ materially from those either expressed or implied.

REPORT ON CORPORATE GOVERNANCE FOR THE YEAR ENDED ON 31ST MARCH, 2013
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1. THE CORPORATE GOVERNANCE PHILOSOPHY

Corporate Governance at the Company is by the need to “enhance shareholder value, keeping in view the interests of other stakeholders”. This definition places emphasis on the need to strike a balance at all times between the need to enhance shareholders’ wealth whilst not being detrimental to other stakeholders’ interests. The imperative for Corporate Governance lies not merely in drafting a code of Corporate Governance, but in practicing it to achieve desired results.

2. BOARD OF DIRECTORS

The Board of Directors is having non-executive and independent directors as on 31st March, 2013. The Board of Directors is consisting of Three Directors. The Directors manages the day to day affairs of the Company. Non-executive and independent directors do not have any pecuniary relationship of transactions with the company during the period under review. There are no material transactions where they have had personal interests that conflict with that of the Company.

Numbers of Board Meetings held and the dates on which such meetings were held:

During the financial year 2012-13 the Board met 5 (Five) times on 24.05.2012, 30.07.2012, 06.08.2012, 08.11.2012, 02.02.2013. The maximum gap between two meetings was not more than 4 months.

Attendance record of Directors attending the Board meetings and Annual General Meetings during the year:

Name of the Director	No. of Board Meetings		Last AGM attendance
	Held	Attended	
Mr. Vipul Shantilal Trivedi	05	05	Yes
Mr. Mahendra D. Ganatra	05	05	Yes
Mr. Nileshkumar T. Kava	05	05	Yes
None of the Director is a member in more than 10 Companies and Act as Chairman in more than 5 Companies across all Companies in which he is a Director.			

3. AUDIT COMMITTEE

The Audit Committee of the Company presently comprises of three Directors being Mr. Mahendra Dolatrai Ganatra, Mr. Vipul Shantilal Trivedi and Mr. Nileshkumar Tribhovandas Kava. Presently Mr. Vipul Shantilal Trivedi is Chairman of the Committee.

The role, terms of reference, authority and powers of the audit committee are in conformity with the requirement of Companies Act, 1956, and Listing Agreement.

Role/ Functions of the Committee:

- Reviewing with management the annual financial statements before submission to the Board.
- Recommending the appointment and removal of external auditors, fixation of audit fee and also approval for payment for any other services.
- Review of policies relating to risk management – operational and financial.
- Reviewing with the management, external auditors and the adequacy of the internal control system.

Powers of the Committee:

- To investigate any activity within its terms of reference.
- To secure attendance of and seek any information from any employee including representative of the prime shareholders (subject to their internal approvals).
- Compliance with accounting standards.
- To obtain outside legal or other professional advice, if necessary.
- To secure attendance of outsiders with relevant expertise, if it considers necessary.
- Compliance with Stock Exchange and legal requirements concerning financial statements.

Attendance at the Audit Committee Meetings:

During the year the Audit Committee met 4 times on 24.05.2012, 06.08.2012, 08.11.2012, 02.02.2013 attendance of the members as under:

Name	No. of Meeting attended	
	Held	Attended
Mr. Vipul Shantilal Trivedi	4	4
Mr. Mahendra D. Ganatra	4	4
Mr. Nileshkumar T. Kava	4	4

4. REMUNERATION COMMITTEE

As neither remuneration nor sitting fee paid to the director as no remuneration Committee has been set up.

5. SHAREHOLDERS TRANSFER AND GRIEVANCES COMMITTEE

This committee presently consists of three directors namely, Mr. Mahendra Dolatrai Ganatra, Mr. Vipul Shantilal Trivedi and Mr. Nileshkumar Tribhovandas Kava.

Mr. NILESHKUMAR TRIBHOVANDAS KAVA is Chairman of the Committee. The committee was constituted to redress shareholders'/ investors' complaints etc. relating to delay in transfer of shares, non-receipt of annual accounts, delay in balance sheet, split-up share certificate, issue duplicate certificate, transmission of shares, dematerialization of shares etc. relating to the shares issued by the Company. Mr. NILESHKUMAR TRIBHOVANDAS KAVA, Director of the Company has been authorized by the Board to approve such transfers within the time stipulated under the Listing Agreement. Further the complaints of the above nature are promptly attended by the Compliance Officer. Mr. NILESHKUMAR TRIBHOVANDAS KAVA has been appointed as the Compliance Officer of the Company by the Board of Directors.

There is no pending, unsolved complaint of Shareholders of the Company and no pending Share Transfer.

6. GENERAL BODY MEETINGS:**Location and time for last 3 years Annual General Meetings:**

Financial Year	Location	Date	Particulars of the Special Resolution
2011-12	45/B, Mona Shopping Centre, Nr. Navrang Cinema, JP Road, Andheri (West), Mumbai-400053	31.08.12	Change of Name
2010-11	9/15, Dr. M. B. Velkar Street, Kolbhat Lane, Room No. 34, 1st Floor, Kalbhadevi Road, Mumbai-400002	30.06.11	No Special Resolution was Passed
2009-10	Everest Building 15, 10th Floor, Tardeo Circle, Mumbai-400034	31.08.10	No Special Resolution was passed
No special resolution was required to be carried out through postal ballot during the last year. No resolution is proposed by postal ballot at the ensuing Annual general meeting.			

Location and time where Extraordinary General Meetings were held for last three years:

Financial Year	Location	Date	Time A.M./ P.M.	Particulars of the Special Resolution
2011-12	9/15, Dr. M.B. Velkar Street, Kolbhat Lane, Room No. 34, 1st Floor, Kalbhadevi Road, Mumbai – 400 002	21.05.2011	01.00 P.M.	- Increased Authorized Capital - Alteration in MOA & AOA - Issue of Convertible Warrants on Preferential Basis
2010-11	--	--	--	--
2009-10	--	--	--	--
The above resolution which was put to vote by show of hands was passed unanimously.				

7. DISCLOSURES

- There are no materially significant related party transactions i.e. transactions of the Company of material natures, with its promoters, the directors or the managements, their subsidiaries or relatives etc., that may have potential conflict with interest of the Company at large.
- No penalties or strictures were imposed on the Company by the Stock Exchange or SEBI or any statutory authority, on any matter related to capital markers, during the last three years.
- The Company has complied with various rules and regulations prescribed by the Stock Exchange and SEBI during the last three years. No penalties or strictures have been imposed by them on the Company.

8. MEANS OF COMMUNICATION

The Company has submitted its quarterly, half yearly and yearly financial results to the Stock Exchanges as well as website of the company immediately after its approval by the Board. The Company did not send the half yearly report to the Shareholders of the Company.

9. GENERAL SHAREHOLDERS INFORMATION

Financial Year	1st April, 2012 to 31st March, 2013.	
Date and time of Annual General Meeting	30th September, 2013 and 01:00 P.M.	
Venue of Annual General Meeting	45/B, Mona Shopping Centre, Near Navarang Cinema, J. P. Road, Andheri (West), Mumbai 400053, Maharashtra, INDIA	
Dates of Book Closure	23.09.2013 to 30.09.2013	
Listing on Stock Exchange	BSE Limited, Mumbai	
Stock Code and Scrip ID	512359 (BSE) and ROTAMCO (BSE)	
Demat ISIN No.	INE093G01014	
Tentative Calendar for financial year ending 31st March, 2014:		
Quarterly Financial Results	Date of Board Meeting	
First Quarterly Results	Last week of July, 2013	
Second Quarterly Results	Last week of October, 2013	
Third Quarterly Results	Last week of January, 2014	
Fourth Quarterly Results	Last week of April, 2014	

10. CATEGORIES OF SHAREOWNERS AS ON 31.03.2013

Category	No. of Shares Held	Voting Strength (%)
Promoters	Nil	Nil
Resident Individuals	648473	5.97
Financial Institutions/ Banks	Nil	Nil
Bodies Corporate	10161513	93.57
NRIs/ OCBs	1788	0.02
Hindu Undivided Families	48183	0.44
Directors Relatives	Nil	Nil
Others (Clearing Members)	43	0.00
Total	10860000	100.00

11. DISTRIBUTION OF SHAREHOLDING AS ON 31.03.2013:

Share Balance	Holders	% of Total	Total Shares	% of Total
Up to -5000	747	75.61	117892	1.09
5001-10000	81	8.20	65238	0.60
10001-20000	56	5.67	82181	0.76
20001-30000	22	2.23	55512	0.51
30001-40000	14	1.42	48999	0.45
40001-50000	7	0.71	31997	0.29
50001-100000	35	3.54	275922	2.54
100001 and above	26	2.63	10182259	93.76
Total	988	100.00	10860000	100.00

12. STOCK MARKET DATA

The monthly movement of Equity Share prices on BSE during the year is summarized below:

Month	Highest (Rs)	Lowest (Rs)
Apr-12	19.30	14.95
May-12	20.25	17.50
Jun-12	21.80	16.50
Jul-12	28.95	18.55
Aug-12	26.70	17.20
Sep-12	19.50	14.65
Oct-12	19.00	14.80
Nov-12	20.50	16.65
Dec-12	18.40	13.40
Jan-13	18.25	16.00
Feb-13	18.15	17.25
Mar-13	17.95	12.10

13. REGISTRAR AND SHARE TRANSFER AGENT

M/s. Purva Sharegistry (India) Pvt. Ltd. having its Registered Office at 9, Shivshakti Industrial Estate, Ground Floor, J. R. Boricha Marg, Mumbai – 400011 is the Registrar & Share Transfer Agent for processing the transfer of securities issued by the Company.

14. SHARE TRANSFER SYSTEM:

Transfer of Shares in Physical form are registered and dispatched within 3 weeks from the date of their receipts, subject to the documents being valid and complete in all respects. Transfer of shares are processed by the Share Transfer Agents and approved by the Share Transfer Committee called as “Investor / Shareholders Grievance Committee”, which meets at frequent intervals. Share transfers are registered and returned within 15 days from the date of receipt, if the relevant documents are complete in all respect.

15. DEMATERIALIZATION OF SHARES AND LIQUIDITY

The Equity Shares of your company are traded in compulsory dematerialization form by all investors. The company has entered into agreements with both existing Depositories, National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) enabling the investors to hold shares of the company in electronic form through the depository of their choice.

16. ADDRESS FOR CORRESPONDENCE:

45/B, Mona Shopping Centre, Nr. Navrang Cinema, J P Road, Andheri (West), Mumbai-400053

Investors Correspondence/ Complaints to be address to:

Mr. NILESHKUMAR TRIBHOVANDAS KAVA - Director and Compliance Officer

E-mail: rotamcommercial@yahoo.com

17. DECLARATION:

DECLARATION OF COMPLIANCE WITH THE CODE OF CONDUCT OF THE COMPANY
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In the above regards, I declare as follows:

1. The company does have a code of conduct approved by its board of directors, which would be posted on its website shortly.
2. All the members of the board of directors and all the members of the Senior Management of the Company have individually submitted statements of affirmation of compliance with the code of conduct as applicable to the financial year ended on March 31st 2013.

**For and on Behalf of the Board
For, SWORD-EDGE COMMERCIALS LIMITED**

PLACE: MUMBAI

DATE: 31.08.2013

**(NILESHKUMAR KAVA)
CHAIRMAN**

CEO/CFO CERTIFICATE

To,
The Board of Director
SWORD-EDGE COMMERCIALS LIMITED
(Formerly known as ROTAM COMMERCIALS LIMITED)
Mumbai

I MAHENDRA DOLATRAI GANATRA, Director of **SWORD-EDGE COMMERCIALS LIMITED (Formerly known as ROTAM COMMERCIALS LIMITED)** to the best of my knowledge and belief certify that:

1. I have reviewed the Balance Sheet, Profit & Loss Account and its schedules & notes on accounts as well as the Cash Flow Statement and Directors' Report for the year ended 31st March, 2013 and that to the best of my knowledge and belief.
 - These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading:
 - These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
2. I also certify that to the best of my knowledge and the information provided to me, there are no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's Code of Conduct.
3. I am responsible for establishing and maintaining internal controls for financial reporting and that I have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and I have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which I am aware and the steps I have taken or propose to take to rectify these deficiencies.
4. I have indicated to the Auditors and the Audit Committee:
 - significant changes in internal control, if any, over financial reporting during the year;
 - significant changes, if any, in accounting policies during the year and that the financial statements; and
 - instances of significant fraud of which I have become aware and the involvement therein, if any, of the management or any employee having a significant role in the company's internal control system.
5. I further declare that all Board Members and Senior Management personnel have affirmed compliance with the Code of Conduct for the year ended on 31st March, 2013.

PLACE: MUMBAI
DATE: 31.08.2013

(MAHENDRA DOLATRAI GANATRA)
DIRECTOR

CERTIFICATION ON CORPORATE GOVERNANCE

To the members of SWORD-EDGE COMMERCIALS LIMITED:

We have examined the compliance of conditions of Corporate Governance by **SWORD-EDGE COMMERCIALS LIMITED (Formerly known as ROTAM COMMERCIALS LIMITED)** for the year ended 31st March, 2013 as stipulated in Clause 49 of the Listing Agreement of the Company with the Stock Exchanges.

The compliance of condition of Corporate Governance is the responsibility of the management. Our examination was limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanation given to us, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the above mentioned Listing Agreement.

We have been explained that no investor grievances are pending for a period exceeding one month against the Company as per the records maintained by the Company.

We further state that such compliances is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

**For, Y. D. & Co
CHARTERED ACCOUNTANTS
FRN: 018846N**

**PLACE: LUDHIANA
DATE: 31.08.2013**

**CA RAKESH PURI
PARTNER
M. No.: 092728**

AUDITORS' REPORT TO THE MEMBERS OF SWORD-EDGE COMMERCIALS LIMITED (Formerly known as ROTAM COMMERCIALS LIMITED)

Report on the Financial Statements

We have audited the accompanying financial statements of **SWORD-EDGE COMMERCIALS LIMITED (Formally known as ROTAM COMMERCIALS LIMITED)** which comprise the Balance Sheet as at 31 March 2013 & the Statement of Profit and Loss and for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position & financial performance of the Company in accordance with the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- i) in the case of the balance sheet, of the state of affairs of the Company as at 31 March 2013;
- ii) in the case of the statement of profit and loss, of the profit for the year ended on that date;
- iii) In the case of cash flow Statement, of the cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2003, as amended, issued by the Central Government of India in terms of sub-section (4A) of section 227 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the Order.
2. As required by section 227(3) of the Act, we report that:
 - a. we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

- b. in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
- c. the Balance Sheet, Statement of Profit and Loss dealt with by this Report are in agreement with the books of account .
- d. in our opinion, the Balance Sheet & Statement of Profit and Loss comply with the Accounting Standards referred to in sub-section (3C) of Section 211 of the Companies Act, 1956; and
- e. on the basis of written representations received from the directors as on 31 March 2013, and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2013 from being appointed as a director in terms of clause (g) of sub-section (1) of Section 274 of the Companies Act, 1956.
- f. Since the Central Government has not issued any notification as to the rate at which the cess is to be paid under section 441A of the Companies Act, 1956 nor has it issued any Rules under the said section, prescribing the manner in which such cess is to be paid, no cess is due and payable by the Company.

For, Y. D. & Co
CHARTERED ACCOUNTANTS
FRN: 018846N

PLACE: LUDHIANA
DATE: 31.08.2013

CA RAKESH PURI
PARTNER
M. No.: 092728

The Annexure referred to in paragraph 1 of the Our Report of even date to the members of SWORD-EDGE COMMERCIALS LIMITED (Formerly known as ROTAM COMMERCIAL LIMITED) on the accounts of the company for the year ended 31st March, 2013.

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

1. (a) The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.

(b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.

(c) In our opinion and according to the information and explanations given to us, no fixed asset has been disposed during the year and therefore does not affect the going concern assumption.
2. (a) As explained to us, inventories have been physically verified by the management at regular intervals during the year.

(b) In our opinion, the procedures of physical verification of stocks followed by the management are reasonable and adequate in relation to the size of the company and nature of its business.

(c) The Company is maintaining proper records of inventory. The discrepancies noticed on verification of stocks as compared to book records were not material and these have been properly dealt with the books of accounts.
3. (a) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms or other parties listed in the register maintained under Section 301 of the Companies Act, 1956. Consequently, the provisions of clauses iii (b), iii(c) and iii (d) of the order are not applicable to the Company.

(e) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not taken loans from companies, firms or other parties listed in the register maintained under Section 301 of the Companies Act, 1956. Thus sub clauses (f) & (g) are not applicable to the company.
4. In our opinion and according to the information and explanations given to us, there is generally an adequate internal control procedure commensurate with the size of the company and the nature of its business, for the purchase of inventories & fixed assets and payment for expenses & for sale of goods. During the course of our audit, no major instance of continuing failure to correct any weaknesses in the internal controls has been noticed.
5. a) Based on the audit procedures applied by us and according to the information and explanations provided by the management, the particulars of contracts or arrangements referred to in section 301 of the Act have been entered in the register required to be maintained under that section.

b) As per information & explanations given to us and in our opinion, the transaction entered into by the company with parties covered u/s 301 of the Act does not exceeds five lacs rupees in a financial year therefore requirement of reasonableness of transactions does not arises.
6. The Company has not accepted any deposits from the public covered under section 58A and 58AA of the Companies Act, 1956.
7. As per information & explanations given by the management, the Company does not have an internal audit system commensurate with its size and the nature of its business.
8. The Central government has not prescribed any maintenance of cost records for the Company's product pursuant to Rules made under section 209 (1) (d) of the Companies Act, 1956.

9. (a) According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, cess to the extent applicable and any other statutory dues have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2013 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there is no amounts payable in respect of income tax, wealth tax, service tax, sales tax, customs duty and excise duty which have not been deposited on account of any disputes.
10. The accumulated losses at the end of the financial year are not more than 50% of its net worth and it has incurred cash losses of Rs 167,871/- during the financial year under report however it has not incurred cash losses in the immediately preceding financial year.
11. Based on our audit procedures and on the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank or debenture holders.
12. According to the information and explanations given to us, the Company has not granted loans and advances on the basis of security by way of pledge of shares, debentures and other securities.
13. The Company is not a chit fund or a nidhi /mutual benefit fund/society. Therefore, the provision of this clause of the Companies (Auditor's Report) Order, 2003 (as amended) is not applicable to the Company.
14. According to information and explanations given to us, the Company is trading in Shares, Mutual funds & other Investments. Proper records & timely entries have been maintained in this regard & further investments specified are held in their own name.
15. According to the information and explanations given to us, the Company has not given any guarantees for loan taken by others from a bank or financial institution.
16. Based on our audit procedures and on the information given by the management, we report that the company has not raised any term loans during the year.
17. Based on the information and explanations given to us and on an overall examination of the Balance Sheet of the Company as at 31st March, 2013, we report that no funds raised on short-term basis have been used for long-term investment by the Company.
18. Based on the audit procedures performed and the information and explanations given to us by the management, we report that the Company has not made any preferential allotment of shares during the year.
19. The Company has no outstanding debentures during the period under audit.
20. The Company has not raised any money by public issue during the year.
21. Based on the audit procedures performed and the information and explanations given to us, we report that no fraud on or by the Company has been noticed or reported during the year, nor have we been informed of such case by the management.

For, Y. D. & Co
CHARTERED ACCOUNTANTS
FRN: 018846N

PLACE: LUDHIANA
DATE: 31.08.2013

CA RAKESH PURI
PARTNER
M. No.: 092728

BALANCE SHEET AS AT 31ST MARCH 2013			
(Amount in Rupees)			
Particulars	Notes	March 31, 2013	March 31, 2012
I. EQUITY AND LIABILITIES			
<u>(1) Shareholder's Funds</u>			
(a) Share Capital	2	108600000	108600000
(b) Reserves and Surplus	3	121680867	121867935
<u>(2) Share Application money pending allotment</u>		00	00
<u>(3) Non-Current Liabilities</u>		00	00
<u>(4) Current Liabilities</u>			
(a) Short-Term Borrowings	4	00	19040000
(b) Trade Payables	5	36966	10000
(c) Other Current Liabilities	6	00	150000
(d) Short-Term Provisions	7	795000	795000
Total Equity & Liabilities		231112833	250462935
II. ASSETS			
<u>(1) Non-Current Assets</u>			
(a) Fixed Assets	8		
(i) Gross Block		890220	890220
(ii) Depreciation		736038	716841
(iii) Net Block		154182	173379
(a) Long term loans and advances	9	00	242319408
(b) Other non-current assets	10	111514	6098278
<u>(2) Current Assets</u>			
(a) Current Investments	11	228908200	00
(b) Inventories	12	430480	430480
(c) Cash and cash equivalents	13	623736	195072
(d) Short-term loans and advances	14	884721	1246318
Total Assets		231112833	250462935
Notes to Accounts 1 to 29			
Schedules referred to above and notes attached there to form an integral part of Balance Sheet This is the Balance Sheet referred to in our Report of even date.			
For Y. D. & Co.		FOR AND ON BEHALF OF THE BOARD	
CHARTERED ACCOUNTANTS			
Firm Reg. No. 018846 N			
 (CA RAKESH PURI)		NILESHKUMAR KAVA	
PARTNER		(DIRECTOR)	
Membership No. 092728		VIPUL TRIVEDI	
Place: Ludhiana		(DIRECTOR)	
Date: 31.08.2013		Place: Mumbai	
		Date: 31.08.2013	

PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2013				
(Amount in Rupees)				
Sr. No	Particulars	Notes	2012-13	2011-12
I	Revenue from operations		00	00
II	Other Income	15	58823	714575
III	III. Total Revenue (I +II)		58823	714575
IV	<u>Expenses:</u>			
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	16	00	00
	Employee Benefit Expense	17	48000	157795
	Financial Costs	18	00	3630
	Depreciation and Amortization Expense	19	19197	22088
	Other Expenses	20	178694	303545
	Total Expenses (IV)		245891	487058
V	Profit before exceptional and extraordinary items and tax	(III - IV)	(187068)	227517
VI	Exceptional Items (Excess provision Added Back)		00	00
VII	Profit before extraordinary items and tax		(187068)	227517
VIII	Extraordinary Items		00	00
IX	Profit before tax (VII - VIII)		(187068)	227517
X	<u>Tax expense:</u>			
	Current Tax		00	00
XI	Profit(Loss) from the period from continuing operations	(IX-X)	(187068)	227517
XII	Profit/(Loss) from discontinuing operations		00	00
XIII	Tax expense of earlier period		00	00
XIV	Profit/(Loss) from Discontinuing operations	(XII - XIII)	00	00
XV	Profit/(Loss) for the period (XI + XIV)		(187068)	227517
XVI	Earning per equity share:			
	(1) Basic		(0.02)	0.02
	(2) Diluted		(0.02)	0.02
Notes to Accounts		1 to 29		
Notes referred to above and notes attached there to form an integral part of Profit & Loss Statement This is the Profit & Loss Statement referred to in our Report of even date.				
For Y. D. & Co.		FOR AND ON BEHALF OF THE BOARD		
CHARTERED ACCOUNTANTS				
Firm Reg. No. 018846 N				
(CA RAKESH PURI)		NILESHKUMAR KAVA	VIPUL TRIVEDI	
PARTNER		(DIRECTOR)	(DIRECTOR)	
Membership No. 092728				
Place: Ludhiana		Place: Mumbai		
Date: 31.08.2013		Date: 31.08.2013		

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2013		
(Amount in Rupees)		
	2012-13	2011-12
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax and Extra Ordinary Items	(187068)	227517
Add: Depreciation	19197	22088
Less : Income/Expenses treated separately		
Dividend Income	00	(205)
Interest Income	(55823)	(714370)
Operating Profit before Working Capital Changes	(223694)	(464970)
Tax paid	00	00
Adjustment For		
Receivables	00	6102180
Current Liabilities	(19163034)	19047178
Loans, Advances Tax/TDS	248667769	(247441242)
Cash Generated From Operations	229504735	(222291884)
Net cash from Operating Activities (A)	229281041	(222756854)
B CASH FLOWS FROM INVESTING ACTIVITIES :		
Interest Income	55823	714370
Dividend Income	00	205
Net cash flow from Investing Activities (B)	55823	714575
C Cash Flow From Financing Activities		
Proceeds from issue of share capital	00	99000000
Proceeds From Premium On issue of shares	00	108900000
Net Cash Received From Financing Activities (C)	00	207900000
Net Increase/(Decrease) in Cash & Cash Equivalent(A+B+C)	229336864	(14142279)
Opening cash & cash equivalent	195072	14337350
Closing cash & cash equivalent	623736	195072
Notes :		
1. The Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard 3 "Cash flow Statements" Issued by the ICAI.		
2. Previous Year's figures have been reclassified to confirm with current year's presentation, where applicable This is the Cash Flow Statement referred to in our report of even date.		
For Y. D. & Co.	FOR AND ON BEHALF OF THE BOARD	
CHARTERED ACCOUNTANTS		
Firm Reg. No. 018846 N		
 (CA RAKESH PURI)	NILESHKUMAR KAVA	VIPUL TRIVEDI
PARTNER	(DIRECTOR)	(DIRECTOR)
Membership No. 092728		
Place: Ludhiana	Place: Mumbai	
Date: 31.08.2013	Date: 31.08.2013	

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

The Accounts are prepared on an accrual basis except otherwise stated and under the historical cost conventions, and are in line with the relevant laws as well as the guidelines prescribed by the Department of Company affairs and the Institute of Chartered Accountants of India.

- (A) **SYSTEM OF ACCOUNTING:** The Company has adopted the accrual basis of accounting in the Preparation of the books of accounts
- (B) **REVENUE RECOGNITION:** All income is accounted for on accrual basis.
- (C) **EXPENSES:** It is Company's policy to account of expenses on accrual basis.
- (D) **TAXATION:** Provision for current tax is made in the accounts on the basis of estimated tax liability as per the applicable provisions of the Income Tax Act, 1961. There is no timing difference. Hence, deferred tax liability/assets have not arisen during the year.
- (E) **INVENTORIES:** Inventories are valued at lower of cost and net realizable value. In determining cost FIFO method is used.
- (F) **FIXED ASSETS & DEPRECIATION.:** Fixed Assets are stated at cost of acquisition less accumulated depreciation and is inclusive of freight, taxes, and incidental expenses relating to such acquisition. Depreciation on Fixed Assets is provided on WDV method at the rates prescribed in Income Tax act 1961.
- (G) **INVESTMENTS:** Investments are valued at cost.
- (H) **RETIREMENT BENEFITS:** Provision of Gratuity is not applicable to the company.
- (I) Basic and Diluted Earnings per share (EPS) computed in accordance with Accounting Standard (AS).20 "Earning per Share"

Sr. No.	Particulars	31.03.2013	31.03.2012
a.	Numerator: Profit / (Loss) after Tax	(187068)	(227517)
b.	Denominator: Weighted average number of Nos. Equity shares	10860000	10860000
c.	Numerator/Denominator :EPS (Basic & Diluted)	(0.02)	0.02

(J)	Payment to Auditor's	2012-2013	2011-2012
		(Rs.)	(Rs.)
	For Audit	10,000/-	10,000/-

Note : 2 Share Capital

Sr. No	Particulars	Rs.	
		Current Year	Previous Year
1	<u>AUTHORIZED CAPITAL</u> 11000000 (10,00,000) Equity Shares of Rs. 10/- each.	110,000,000	110,000,000
		110,000,000	110,000,000
2	<u>ISSUED , SUBSCRIBED & PAID UP CAPITAL</u> To the Subscribers of the Memorandum Paid up Share capital by allotment 960000 Equity Shares of Rs. 10/- each, Fully 2700000 Equity Share Allotted 7200000 Equity Warrant Allotted & Converted	9,600,000 27,000,000 72,000,000	9,600,000 27,000,000 72,000,000
	Total in `	108,600,000	108,600,000

Note : 3 Reserve & Surplus		Rs.	Rs.
Sr. No	Particulars	Current Year	Previous Year
1	Share Premium	108,900,000	108,900,000
2	Surplus (Profit & Loss Account)	12,780,867	12,967,935
	Balance brought forward from previous year	12,967,935	12,740,418
	Less: Tax on Regular Assessment Paid	00	00
	Add: Profit for the period	(187068)	227,517
	Total in `	121,680,867	121,867,935

Note : 4 Short Term Borrowings			
1	Others	00	19,040,000
	Total in `	00	19,040,000

Note : 5 Trades Payable			
	Sundry Creditors for Services:	36,966	10,000
	Total in `	36,966	10,000

Note : 6 Other Current Liabilities			
1	T.D.S. Payable	00	00
2	Expenses Payable	00	150,000
	Total in `	00	150,000

Note : 7 Short Term Provisions			
1	Provision for Taxation A/Y 2010-11	795,000	795,000
	Total in `	795,000	795,000

Note : 9 Long Term Loans and Advances			
1	Other Loans & Advances	00	242,319,408
	Total in	00	242,319,408

Note : 10 Other Non Current Assets			
1	Trade Receivable (Unsecured considered good)	58,514	6,045,278
2	Deposits	53,000	53,000
	Total in `	111,514	6,098,278

Note :11 Current Investment		Rs.	Rs.
Sr. No	Particulars	Current Year	Previous Year
1	Investment in Equity Shares	00	00
	Quoted		
	Turbo	96,000,000	
		96,000,000	00
	Unquoted		
	Divine Impex Ltd	13,320,000	00
	Indurama	10,432,000	00
	Pan Infosys Pvt Ltd	9,156,200	00
	Parvati Minerals	40,000,000	00
	Pratik Gas	30,000,000	00
	Shankeshwar	30,000,000	00
		132,908,200	00
	Total in `	228,908,200	00

Note : 12 Inventories

1	Stock-in-Trade	430,480	430,480
	Total in `	430,480	430,480

Note : 13 Cash & Cash Equivalent

1	Cash-in-Hand		
	Cash Balance	10,292	4,860
	Sub Total (A)	10,292	4,860
2	Bank Balance		
	Bank Of India	00	00
	Standard Chartered Bank	00	00
	City Bank	606,965	00
	City Bank	00	186,546
	HDFC Bank	6,479	3,667
	Sub Total (B)	613,444	190,212
	Total [A + B]	623,736	195,072

Note :14 Short Terms Loans and Advances

1	Loan & Advances to corporates	00	00
	Others	00	205
	Advance Recoverable in cash or in kind or for value to be considered good	00	00
	Advance Income Tax/Refund Due	00	00
	Loan & Advances to corporates	884,721	1,246,318
	Total in `	884,721	1,246,318

Note : 15 Other Income

1	Interest Income	55,823	714,370
2	Dividend Income	00	205
3	Miscellaneous Income	3000	00
	Total in `	58,823	714,575

Note : 16 Change in Inventories		Rs.	Rs.
Sr. No	Particulars	Current year	Previous Year
1	Opening Stock		
	Shares	430480	430480
	Electrical Goods	00	00
2	Closing Stock		
	Shares	430480	430480
	Electrical Goods	00	00
	Total in `	00	00

Note : 17 Employment Benefit Expenses			
1	Salaries, Bonus, PF & ESIC	48,000	157,795
	Total in `	48,000	157,795

Note :18 Financial Cost			
1	Interest on Other loans	00	156
2	Bank Charges	00	3,474
	Total in `	00	3,630

Note : 19 Depreciation & Amortised Cost			
1	Depreciation	19,197	22,088
2	Preliminary Expenses W/O	00	00
	Total in `	19,197	22,088

Note : 20 Other Administrative Expenses			
1	Annual Custody Fees	35,954	13,236
2	Assessment Dues (P. Tax)	00	94
3	Auditors Remuneration :	10,000	10,000
4	Commission Paid	00	00
5	Conveyance & Travelling Exp.	00	39,520
6	Courier charges	00	5,000
7	De- Mat & Custodian Charges	00	393
8	Filling Fees	1,000	2,500
9	Freight, Coolie & Cartage Charges	00	00
10	Future & Options	00	00
11	Listing Fees	73,334	27,575
12	Misc. Exp	00	48,001
13	Printing & Stationery Exp.	2,200	6,213
14	Profession Tax Paid - Company	00	00
15	Professional Fees	11,500	49,635
16	Rates & Taxes Paid	00	00
17	Rent expenses	00	66,000
18	Repairs & Maintenance	00	24,000
19	Sales Promotion Exp.	00	00
20	Society charges	00	00
21	RTA Exp	44,706	00
22	Sundry Balances W/off	00	2,078
23	Telephone Expenses	00	4,100
24	Web Site Exp	00	5,200
	Total in `	178,694	303,545

Note : 8 Fixed Asset

Sr. No	Particulars	Rate	Gross Block				Depreciaton				Net Block	
			Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	Addition during the year	Deduction during the year	Value at the end	WDV as on 31.3.2013	WDV as on 31.03.2012
I	<u>Tangible Assets</u>											
1	Furnitures & Fixtures	10.00%	414,456	--	--	414,456	285,616	12,884	--	298,500	115,956	128,840
2	Mobile	15.00%	50,438	--	-	50,438	28,662	3,266	--	31,928	18,510	21,776
3	Office Equipment	10.00%	68,255	--	--	68,255	56,080	1,218	--	57,298	10,957	12,175
4	Computer	60.00%	263,549	--	--	263,549	263,015	320	--	263,335	214	534
5	Air conditioner	15.00%	79,770	--	--	79,770	71,679	1,214	--	72,893	6,877	8,091
6	Refrigerator	15.00%	7,400	--	--	7,400	6,650	113	--	6,763	637	750
7	Water Purifier	15.00%	6,352	--	--	6,352	5,139	182	--	5,321	1,031	1,213
	SUB TOTAL (A)		890,220	--	--	890,220	716,841	19,197	--	736,038	154,182	173,379
	(Previous Year)	--	890,220	--	--	890,220	694,753	22,088	--	716,841	173,379	195,467

- Note : 21** Expenditure in foreign currency: Nil
- Note : 22** Income in Foreign Currency : Nil
- Note : 23** Balance of Sundry Debtors, Creditors, Loans & Advances given and accepted as agreed by the management, is subject to confirmation.
- Note : 24** Cash on hand is as certified by the Management of the Company.
- Note : 25** We have verified the vouchers and documentary evidences wherever made available. Where no documentary evidences were available, we relied on the authentication, explanation, information given by the management.
- Note : 26** Figures have been rounded off in the nearest rupee.
- Note : 27** Previous year's figures have been regrouped or rearranged, wherever necessary to make them comparable with the current year.
- Note : 28** RELATED PARTY DISCLOSURE: (Based On disclosure made by Directors under the Companies Act, 1956) No related Party Transaction during the year.
- Note : 29** Additional information (s) required vide schedule VI of the companies act 1956 is either nil or not applicable.

For Y. D. & Co.

CHARTERED ACCOUNTANTS

Firm Reg. No. 018846 N

FOR AND ON BEHALF OF THE BOARD

(CA RAKESH PURI)

PARTNER

Membership No. 092728

Place: Ludhiana

Date: 31.08.2013

NILESHKUMAR KAVA
(DIRECTOR)

Place: Mumbai

Date: 31.08.2013

VIPUL TRIVEDI
(DIRECTOR)

SWORD-EDGE COMMERCIALS LIMITED

(Formally Known as ROTAM COMMERCIALS LIMITED)

Reg. Office Address: 45/B, Mona Shopping Center, Nr. Navrang Cinema, JP Road, Andheri (West), Mumbai - 400053

28TH ANNUAL GENERAL MEETING

On 30.09.2013 at 1.00 p.m. at registered office of the company

DP. Id*		Name & address of the registered shareholder
Client Id*		
Regd. Folio No.		

* Applicable for shareholding in electronic form.

I/We certify that I/We am/are a registered shareholder / proxy for the registered shareholder of the Company. I/We hereby record my/our presence at the 18th Annual General Meeting of the Company.

Signature of Member/s/ Proxy

NOTE: A member or his duly appointed Proxy willing to attend the meeting must fill-up this Admission Slip and hand over at the entrance.

✂-----Cut Here-----

FORM OF PROXY**SWORD-EDGE COMMERCIALS LIMITED**

(Formally Known as ROTAM COMMERCIALS LIMITED)

Reg. Office Address: 45/B, Mona Shopping Center, Nr. Navrang Cinema, JP Road, Andheri (West), Mumbai - 400053

28TH ANNUAL GENERAL MEETING

On 30.09.2013 at 1.00 p.m. at registered office of the company

I/We

\of.....

Member / Members of SWORD-EDGE COMMERCIALS LIMITED hereby
 appoint..... ofof failing
 him/her..... ofas

my/ our Proxy to attend and vote for me/us on my/ our behalf at the 18th Annual General Meeting of the Company to be held on 30.09.2013 at 10:00 a.m. at registered office of the company and at any adjournment thereof.

Signed on thisday of2013.

Affix Revenue Stamp

Signature

Ref. Folio No		Demat Account No		D.P. ID No	
---------------	--	------------------	--	------------	--

NOTE:

1. The Proxy need NOT be a Member.
2. The Proxy Form must be deposited at the Registered Office not less than 48 hours before the scheduled time for holding the meeting.

BOOK-POST

To,

If undelivered, please return to:

SWORD-EDGE COMMERCIALS LIMITED

(Formally known as ROTAM COMMERCIALS LIMITED)

Reg. Office Address: 45/B, Mona Shopping Center, Nr. Navrang Cinema, JP Road, Andheri (West), Mumbai - 400053
