

To,
The Bombay Stock Exchange Limited,
1st Floor, New Trading Ring,
Rotunda Building
P. J. Towers, Dalal Street,
Fort, Mumbai-400 001

Sub: Outcome of the Board Meeting held on 30th May 2019
Scrip Code: 512359/ BSE Symbol: INE093G01014

Dear Sir,

This is further to our letter dated 21st May, 2019, intimating the date of Board Meeting for consideration of Audited Financial Results for the quarter & year ended 31st March, 2019.

Pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors in their meeting held today has inter alia transacted the following:

1. Considered and approved the Audited Financial Results, Statement of Assets & Liability for quarter & year ended 31st March, 2019, alongwith Limited Review Report of the Auditors thereon. A copy of the Audited Financial Results along with Audit Report thereon issued in this regard is attached.

Further a declaration under regulation 33(3)(d) of the Listing Regulations with respect to Audit Report for the financial year ended March 31,2019 is attached.

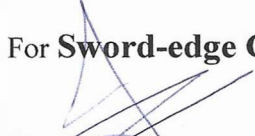
2. We would like to confirm that M/s. Rishi Sekhri & Associates., Chartered Accountants., the Statutory Auditors of the Company have issued audit reports with unmodified opinion on the Statement.

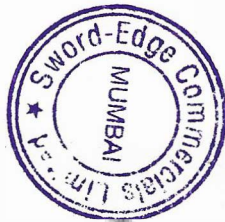
The Meeting of the Board of Directors commenced at 2.00 p.m. and concluded at 6.00 P.M.

You are requested to take the aforementioned information on your record'

Thanking You

For **Sword-edge Commercials Ltd**


Mr. Joy Deep Roy
DIN : 06457048
Chief Financial Officer



 **WORD-EDGE**
Commercials Ltd.

To,
The Bombay Stock Exchange Limited,
1st Floor, New Trading Ring,
Rotunda Building,
P.J.Towers, Dalal Street
Fort, Mumbai -400001

**Sub: Declaration with respect to Financial Results for the Year ended 31st March, 2019
pursuant to Reg 33(3)(d) of the SEBI (LODR) Reg 2015**

Scrip Code: 512359/ BSE Symbol: INE093G01014

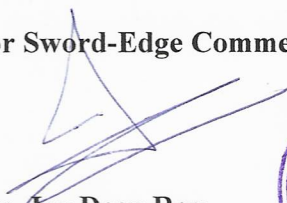
Dear Sir,

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (listing Obligation and Disclosure Requirements) Regulation 2015 as amended by SEBI Notification No: SEBI SEBI/LAD-NRO/GN/2016-17/001' dated 25th May,2016 and SEBI Circular No: CIR/CFD/C}dDI56/2016 dated 27th May,2016, We hereby confirm that the Audit Report issued by the M/s Rishi Sekhri & Associated., Chartered Accountants, Mumbai on the Audited Financial Results of the Company for the quarter and year ended 31st March, 2019 is with the unmodified Opinion.

Kindly take the same in your records

Thanking you

For Sword-Edge Commercials Ltd


Mr. Joy Deep Roy
DIN : 06457048
Chief Financial Officer



SWORD-EDGE COMMERCIALS LIMITED

CIN:-L51900MH1985PLC036687

Regd. Office: 36, SAI DARSHAN, 1ST FLOOR, 19, ANAND VIHAR HOUSING SOCIETY, KHAR(W) MUMBAI MH 40005

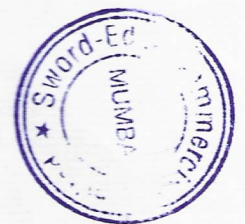
Email:- contact@sword-edge.com

(Rs. in Lakhs)

Standalone Statement of Assets and Liabilities		As at 31st March, 2019	As at 31st March, 2018
Particulars		Audited	Audited
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	-	-
	Capital work-in-progress	-	-
	Other intangible assets	-	-
	Investments in subsidiaries, associates and joint ventures	-	-
	Financial assets		
	Investments	949.30	1,739.39
	Loans	-	-
	Other financial assets	-	-
	Income Tax assets (net)	-	-
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Sub-total - Non-Current Assets	949.30	1,739.39
2	Current assets		
	Inventories	-	-
	Financial assets		
	Investments	403.63	229.11
	Trade receivables	-	0.01
	Cash and cash equivalents	0.85	1.97
	Bank balances other than Cash and Cash equivalents above	0.01	-
	Loans, Current	2,318.86	517.85
	Other financial assets	-	-
	Other current assets	1.15	-
	Assets classified as held for sale	-	-
	Sub-total - Current Assets	2,724.50	748.94
	TOTAL - ASSETS	3,673.80	2,488.33
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share capital	1,086.00	1,086.00
	Other equity	1,176.15	1,196.73
	Sub-total - Shareholders' funds	2,262.15	2,282.73
2	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	Borrowings, non-Current	1,404.52	198.47
	Provisions	-	-
	Income tax liabilities (net)	-	-
	Other non-current liabilities	-	-
	Sub-total - Non-current liabilities	1,404.52	198.47
3	Current liabilities		
	Financial liabilities		
	Borrowings, Current	-	-
	Trade payables, Current	-	-
	Other financial liabilities	-	-
	Other current liabilities	7.13	7.13
	Provisions	-	-
	Current tax liabilities (net)	-	-
	Sub-total - Current liabilities	7.13	7.13
	TOTAL - EQUITY AND LIABILITIES	3,673.80	2,488.33

For Sword-edge Commercials Ltd

Mr. Joy Deep Roy
DIN : 06457048
Chief Financial Officer



SWORD-EDGE COMMERCIALS LIMITED

CIN:-L51900MH1985PLC036687

Regd. Office: 36, SAI DARSHAN, 1ST FLOOR, 19, ANAND VIHAR HOUSING SOCIETY, KHAR(W) MUMBAI MH 400052

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Statement of Audited Financial Results for the Quarter & Year Ended March 31, 2019

						(Rs. In lacs)
Sl no.	Particulars	Quarter Ended 31 Mar 2019	Quarter Ended 31 Dec 2018	Quarter Ended 31 Mar 2018	Previous Year Ended 31 Mar 2018	Current Year Ended 31 Mar 2019
(Refer Notes Below)		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	INCOME					
(a)	Revenue from Operations	-	105.00	-	-	105.00
(b)	Other Income	0.37	(17.68)	1.50	1.50	(17.31)
	Total Income from Operations (Net)	0.37	87.32	1.50	1.50	87.69
2	EXPENSES					
(a)	Cost of raw material consumed	-	-	-	-	-
(b)	Purchase of stock-in-trade	-	104.32	-	-	104.32
(c)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-
(d)	Employee benefit expense	2.99	0.45	1.05	2.40	4.34
(e)	Depreciation and amortization expense	-	-	-	-	-
(f)	Other expenses	0.88	0.43	0.09	0.93	1.56
	Total Expenses	3.87	105.20	1.14	3.33	110.22
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1 - 2)	(3.50)	(17.88)	0.36	(1.83)	(22.53)
4	Other Income	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)	(3.50)	(17.88)	0.36	(1.83)	(22.53)
6	Finance Costs (Net)	-	-	-	-	-
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)	(3.50)	(17.88)	0.36	(1.83)	(22.53)
8	Exceptional Items	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7 ± 8)	(3.50)	(17.88)	0.36	(1.83)	(22.53)
10	Tax Expense	-	-	-	-	-
11	Net Profit / (Loss) from ordinary activities after tax (9 ± 10)	(3.50)	(17.88)	0.36	(1.83)	(22.53)
12	Other Comprehensive Income (net of tax)	-	-	-	-	-
13	Total Comprehensive Income for the period (11 ± 12)	(3.50)	(17.88)	0.36	(1.83)	(22.53)
14	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
15	Other Equity	-	-	-	1,198.68	1,176.15
16.i	Earnings Per Share (of Rs. 10/- each) (not annualised):					
(a)	Basic	(0.03)	(0.16)	0.00	(0.02)	(0.21)
(b)	Diluted	(0.03)	(0.16)	0.00	(0.02)	(0.21)

For Sword-edge Commercials Ltd

Mr. Joy Deep Roy
DIN : 06457048
Chief Financial Officer



SWORD-EDGE COMMERCIALS LIMITED

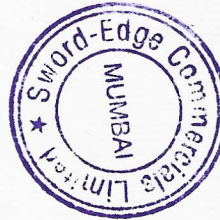
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Notes:

- 1 The format of Quarterly results are prescribed in SEBI circular Ref. CIR/CFD/FAC/62/2016 dated July 05,2016 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind - AS and Schedule III (Division II) of Companies Act, 2013 applicable to companies that are required comply with IND-AS.
- 2 Figures of Quarter ending 31/03/2019 are the balancing figures between audited figures for the full financial year and published year to date figures up to the third quarter of the financial year of the company.
- 3 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 30, 2019. The Statutory Auditors have carried out a limited review of the above financial result.
- 4 Company has only one segment and hence no separate segment result has been given.
- 5 The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.
- 6 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 Commercial Lt

Director/Compliance Officer

Place : Mumbai
Date : 30th May,2019



RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050.
Tel : 9820501848, 26419136. Email : rishisekhri@gmail.com

**Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company
Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015**

To Board of Directors of
SWORD-EDGE COMMERCIALS LIMITED

We have audited the quarterly financial results **SWORD-EDGE COMMERCIALS LIMITED** for the quarter and year ended 31st March, 2019 and the year to date results for the period 1st April 2018 to 31st March 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net profit and other financial information for the quarter ended 31st March, 2019 as well as the year to date results for the period from 1st April 2018 to 31st March 2019.

For, RISHI SEKHRI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 128216W


CA RISHI SEKHRI
PARTNER
MEMBERSHIP No.: 126656



Place: MUMBAI
Date: 30/05/2019