

SWORD-EDGE
COMMERCIALS LIMITED

Formerly Known as ROTAM COMMERCIAL LIMITED
CIN NO : L51900MH1985PLCO36687

Date: 25.05.2018

To,
Listing Department,
BSE Limited,
P J Tower, Dalal Street
Mumbai-400001

Dear Sir/Madam,

Sub: Audited Financial Result for quarter and year ended 31st March, 2018 pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015

1. Submission of Audited financial result for quarter and year ended on 31st March, 2018 as per AS Format in PDF in accordance with Schedule III format of Companies Act, 2013.
2. Submission of Reconciliation table for Net Profit/Loss.

Above Audited financial result for quarter and year ended on 31st March, 2018 as per IND AS Format accordance with Schedule III format of Companies Act, 2013 and Submission of reconciliation table for Net Profit and Loss of the Financial Results for the quarter and year ended on 31st March, 2018 pursuant to the compliance of SEBI Circular Number CIR/CFD/FAC/62/2016 dated July 05, 2016

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: 5, Anubhav Apartment, Plote Number 62 & 31, Zaver Road, Next to Mumbai District Bank, Mulund (w), Mumbai-400080

Email:- complianceswordedge@gmail.com

Statement of Audited Financial Results for the Quarter & Year Ended March 31, 2018

(Rs. In lacs)						
Sl no.	Particulars	Quarter Ended 31 Mar 2018	Quarter Ended 31 Dec 2017	Quarter Ended 31 Mar 2017	Previous Year Ended 31 Mar 2017	Current Year Ended 31 Mar 2018
(Refer Notes Below)		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	INCOME					
(a)	Revenue From Operation	-	-	-	-	-
(b)	Other Income	1.50	-	1.72	0.21	1.50
	Total Income from Operations (Net)	1.50	-	1.72	0.21	1.50
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	1.05	0.45	3.68	3.68	2.40
(e)	Depreciation and amortization expense	-	-	-	-	-
(f)	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.09	0.10	5.89	7.29	0.93
	Total Expenses	1.14	0.55	9.57	10.97	3.33
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	0.36	(0.55)	(7.85)	(10.76)	(1.83)
4	Other Income	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)	0.36	(0.55)	(7.85)	(10.76)	(1.83)
6	Finance Costs	-	-	-	-	-
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)	0.36	(0.55)	(7.85)	(10.76)	(1.83)
8	Exceptional Items	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7 ± 8)	0.36	(0.55)	(7.85)	(10.76)	(1.83)
10	Tax Expense	-	-	-	-	-
11	Net Profit / (Loss) from ordinary activities after tax (9 ± 10)	0.36	(0.55)	(7.85)	(10.76)	(1.83)
12	Extraordinary items (net of tax)	-	-	-	-	-
13	Net Profit / (Loss) for the period (11 ± 12)	0.36	(0.55)	(7.85)	(10.76)	(1.83)
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	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	1,198.56	1,196.73
16.i	Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):					
(a)	Basic	0.00	(0.01)	(0.07)	(0.10)	(0.02)
(b)	Diluted	0.00	(0.01)	(0.07)	(0.10)	(0.02)
16.ii	Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised):					
(a)	Basic	0.00	(0.01)	(0.07)	(0.10)	(0.02)
(b)	Diluted	0.00	(0.01)	(0.07)	(0.10)	(0.02)



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Statement of Assets and Liabilities

(Rs. In lacs)

Particulars	As at	As at
	31-Mar-18	31-Mar-17
A EQUITY AND LIABILITIES		
Shareholders' funds		
(a) Share capital	1086.00	1086.00
(b) Reserves and surplus	1196.73	1198.56
(c) Money received against share warrants	-	-
Sub-total - Shareholders' funds	2282.73	2284.56
Share application money pending allotment	-	-
Non-current liabilities		
(a) Long-term borrowings	198.47	-
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
Sub-total - Non-current liabilities	198.47	-
Current liabilities		
(a) Short-term borrowings	-	-
(b) Trade payables	-	-
(c) Other current liabilities	7.13	7.13
(d) Short-term provisions	-	-
Sub-total - Current liabilities	7.13	7.13
TOTAL - EQUITY AND LIABILITIES	2488.33	2291.69
B ASSETS		
Non-current assets		
(a) Fixed assets	-	-
(b) Goodwill on consolidation *	-	-
(c) Non-current investments	1,739.39	1,703.14
(d) Deferred tax assets (net)	-	-
(e) Long-term loans and advances	-	-
(f) Other non-current assets	-	-
Sub-total - Non-current assets	1,739.39	1,703.14
Current assets		
(a) Current investments	229.11	385.44
(b) Inventories	-	-
(c) Trade receivables	0.01	-
(d) Cash and cash equivalents	1.97	2.97
(e) Short-term loans and advances	517.85	200.14
(f) Other current assets	-	-
Sub-total - Current assets	748.94	588.55
TOTAL - ASSETS	2,488.33	2,291.69



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Notes:

1. The Reconciliation of profit after tax for the quarter ended on 31st December, 2017 between Ind-ASCompliant results with refrence to previous Indian GAAP results are given below.:-

		(Rs. In lacs)
Sl no.	Particulars	Quarter Ended 31 Mar 2018
	Profit/Loss after tax reported in previous Indian GAAP	0.36
1	<u>Expenses</u> Changes in Financial Assets and Liabilities -(Net of tax)	-
2	<u>Income</u> Changes in Financial Assets and Liabilities -(Net of tax)	-
3	<u>Other Comprehensive Income</u> Changes in Other Comprehensive Income (Net of tax)	-
	Total Comprehensive Income as per IAS	0.36

- 2 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.
- 3 Figures of Quarter ending 31/03/2018 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.
- 4 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 25, 2018. The Statutory Auditors have carried out a limited review of the above financial result.
- 5 Company has only one segment and hence no separate segment result has been given.
- 6 The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.
- 7 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 : 25th May, 2018

