Date: 29.05.2026

To,
Department of Corporate Services
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Ref: Scrip Code: 512359 **Scrip ID: SWORDEDGE**

Dear Sir / Madam,

Sub: Outcome of the Board Meeting held on Friday, May 29th, 2026.

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we would like to inform that Board of Directors of the Company at their meeting held today i.e. Friday, May 29th, 2026, have inter alia approved:

1. the Standalone Audited Financial Results along with the Auditors Report of the Company for the quarter and year ended March 31, 2026;

2. the appointment of M/s. H. M. & Co., Chartered Accountants, Mumbai, (FRN: 109585W), as Internal Auditors of the Company for the F.Y. 2026-27, based on recommendation of Audit Committee;

Please find enclosed herewith the following:

a) Audited Financial Results along with Auditor's report

b) A declaration with respect to Audit Report with unmodified opinion to the aforesaid Audited Financial Statements.

c) The details as required under Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024, for appointment of Internal Auditor.

The meeting of the Board of Directors of the Company commenced at 05:00 p.m. and concluded at 08:00 p.m.

This is for your information, record, and appropriate dissemination.

Thanking you,
Yours faithfully,

FOR SWORD-EDGE COMMERCIALS LIMITED

GUDDI CHANDRIKA PRASAD BAJPAI
Digitally signed by GUDDI CHANDRIKA PRASAD BAJPAI
Date: 2026.05.29 20:29:10 +05'30'

Guddi Bajpai
Company Secretary & Compliance Officer

SWORD-EDGE COMMERCIALS LIMITED
CIN: L66190MH1985PLC036687
Regd. Office:Office No. 402, INDIRA BHAVAN, Plot No. 18, 4th Road, Khar West, next to Hotel Regal Enclave, Khar Colony, Mumbai - 400052
Email : complianceswordedge@gmail.com Website : www.swordedge.in
Statement of Audited Standalone Financial Results for the quarter and year ended on March 31, 2026

(₹ In Lakh except per share data)

	Particulars	Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
A	**Whether results are audited or unaudited**	(audited)	(Unaudited)	(audited)	Audited	Audited
I	**Revenue From Operations**					
	Net sales or Revenue from Operations	130.56	-	-	205.56	-
II	Other Income	-	-	19.14	5.08	19.14
III	**Total Income (I+II)**	**130.56**	**-**	**19.14**	**210.64**	**19.14**
IV	**Expenses**					
(d)	Employee benefit expense	35.74	18.28	8.83	82.44	14.64
(e)	Finance Costs	18.64	-	-	18.64	-
(f)	Depreciation and amortisation expense	4.32	-	1.54	4.32	1.54
(g)	Other Expenses	99.39	8.26	13.80	159.13	101.08
	Total Expenses (IV)	**158.09**	**26.54**	**24.17**	**264.53**	**117.26**
V	**Profit/(loss) before exceptional items and tax (III-IV)**	**(27.53)**	**(26.54)**	**(5.03)**	**(53.88)**	**(98.12)**
VI	Exceptional items	-	-	-	-	-
VII	**Profit (loss) after exceptional items and before Tax (V-VI)**	**(27.53)**	**(26.54)**	**(5.03)**	**(53.88)**	**(98.12)**
VIII	**Tax Expense**	**-**	**-**	**-**	**-**	**-**
(a)	Current Tax	-	-	-	-	-
(b)	Deferred Tax	-	-	-	-	-
(c)	Short/Excess Provision for Prior Period	-	-	-	-	-
IX	**Profit (Loss) After Tax(VII-VIII)**	**(27.53)**	**(26.54)**	**(5.03)**	**(53.88)**	**(98.12)**
X	**Profit(Loss) For Period Before Minority Interest**	**(27.53)**	**(26.54)**	**(5.03)**	**(53.88)**	**(98.12)**
XI	**Profit (Loss) for the period**	**(27.53)**	**(26.54)**	**(5.03)**	**(53.88)**	**(98.12)**
XII	**Other Comprehensive Income**	-	-	-	-	-
	a. i). Items that will not be reclassified to profit or loss	-	-	-	-	-
	- Remesaurement gain/loss on defined benefit plan	-	-	-	-	-
	ii). Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	- Deffered Tax on OCI	-	-	-	-	-
	Total Comprehensive income, Net of tax	**-**	**-**	**-**	**-**	**-**
XIII	**Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)**	**(27.53)**	**(26.54)**	**(5.03)**	**(53.88)**	**(98.12)**
XIV	**Details of equity share capital**					
	Paid-up equity share capital (Face value of Rs.10/- each)	2,172.00	2,172.00	2,172.00	2,172.00	2,172.00
	Face value of equity share capital (Per Share)	1.00	1.00	1.00	1.00	1.00
	Other Equity					
XV	**Earnings per share**					
	Earnings per share (not annualised)					
	Basic equity of Rs. 10/- each	**(0.01)**	**(0.01)**	**(0.00)**	**(0.02)**	**(0.05)**
	Diluted equity of Rs. 10/- each	**(0.01)**	**(0.01)**	**(0.00)**	**(0.02)**	**(0.05)**

SWORD-EDGE COMMERCIALS LIMITED MUMBAI

SWORD-EDGE COMMERCIALS LIMITED
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Email : complianceswordedge@gmail.com Website : www.swordedge.in

Notes on Financial Results:-

1	The above audited financial results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on May 29,2026.
2	The audited financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
3	Segment reporting as per Ind AS 108 is not applicable as the company operates under a single Chief Operating Decision Maker (CODM) segment and hence no separate segment result has been given.
4	The figures for the corresponding previous year/period have been regrouped/reclassified, wherever considered necessary, to make them comparable with the current period classification.
5	This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

For, SWORD-EDGE COMMERCIALS LIMITED

SWORD-EDGE COMMERCIAL LIMITED MUMBAI

Karamjeet Kaur

Karamjeet Kaur Sidhu
Managing Director
DIN: 03325221

Date:- 29-05-2026
Place:- Mumbai

SWORD-EDGE COMMERCIALS LIMITED
CIN: L66190MH1985PLC036687

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BALANCE SHEET AS AT 31ST MARCH, 2026

(Rs. in Lakhs)

Particulars	Note Ref	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment	1	19.49	7.68
(b) Other Intangible Assets		-	-
(c) Financial Assets			
(i) Investments	2	1,836.25	1,960.26
(ii) Loans And Advances Long Term		-	-
(iii) Other Financial Assets		-	-
(d) Defered Tax Assets (Net)			
(e) Other non-current assets	3	19.79	18.56
		1,875.54	**1,986.49**
(2) Current Assets			
(a) Inventories		-	-
(b) Financial Assets			
(i) Trade Receivables	4	37.56	-
(ii) Cash & Cash Equivalents	5	23.86	0.48
(iii) Loans And Advances Short Term	6	841.51	1,365.74
(c) Current Tax Assets (Net)		-	-
(d) Other Current Assets	7	11.13	10.99
		914.07	**1,377.21**
TOTAL ASSETS		**2,789.60**	**3,363.70**
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	8	2,172.00	2,172.00
(b) Other Equity	9	- 157.07	- 103.18
TOTAL EQUITY		**2,014.93**	**2,068.82**
LIABILITIES			
(1) Non - Current Liabilities			
(a) Financial Liablities			
(i) Borrowings	10	724.64	1,252.06
(b) Defered Tax liability (Net)		-	-
		724.64	1,252.06
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payables	11	0.61	-
(b) Other Current Liabilities	12	49.41	42.83
		50.03	**42.83**
TOTAL EQUITY AND LIABILITIES		**2,789.60**	**3,363.70**

SWORD-EDGE COMMERCIAL LIMITED MUMBAI

SWORD-EDGE COMMERCIALS LIMITED
CIN: L66190MH1985PLC036687

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Email : complianceswordedge@gmail.com Website : www.swordedge.in

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

Particulars	31.03.2026 (Rs. In lacs)	31.03.2025 (Rs. In lacs)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax and extra ordinary items	- 53.92	- 98.12
Adjustment For :		
Share of (profit)/loss from investment in partnership firm	-	-
Depreciation/amortization on continuing operation	4.32	1.54
Interest expenses	18.64	-
Operating profit before working capital changes	**- 30.97**	**- 96.58**
Movement in Working Capital :		
Increase/(decrease) in Inventory	-	-
Increase/(decrease) in Trade receivables	- 37.56	-
Increase/(decrease) in Short Term Loan & Advances	524.23	392.46
Increase/(decrease) in Current Liabilities	6.59	- 48.34
Increase/(decrease) in Trade Payable	0.61	-
Increase/(decrease) in Other Current Assets	- 0.15	- 8.82
Increase/(decrease) in Other Non-Current Assets	- 1.24	-
Direct taxes paid (net of refunds)	-	-
Net Cash Flow from Operating Activities(A)	**461.52**	**238.72**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investments	124.01	160.44
Purchase / Sale of Fixed Assets	- 16.14	-
Increase/(decrease) in Long Term Loan & Advances	-	-
Net Cash Flow from Invesing Activities(B)	**107.88**	**160.44**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed (Repayment) from long term borrowing	-	-
Proceed (Repayment) from short term borrowing	- 527.41	- 398.94
Proceed from Preferenital Warrants	-	-
Net Cash Flow from Financing Activities(C)	**- 527.41**	**- 398.94**
Net increase/(decrease) in cash & cash equivalents(A+B+C)	41.98	0.22
Cash and Cash equivalents (Opening Balance)	0.48	0.27
Cash and Cash equivalents (Closing Balance)	**42.46**	**0.48**

SWORD-EDGE COMMERCIAL LIMITED MUMBAI

H. Rajen & Co.
CHARTERED ACCOUNTANTS

901, Imur Bldg., Sahakar Nagar,
J. P. Road, Near Apna Bazar,
Andheri (W), Mumbai - 400 053.
Mob.:97699 12413
Email : hrajen01@gmail.com

Independent Auditor's Report on Audited Standalone Quarterly Financial Results 31.03.2026 and year to date result of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

To,
The Board of Directors of
Sword-Edge Commercials Limited

Qualified Opinion

We have audited the accompanying "Statement of Standalone Audited Financial Results for the half year / Year ended 31 March, 2026 (refer 'Other Matter' section below) of **Sword-Edge Commercials Limited** ("the Company") ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

i. is presented in accordance with requirements of the Listing Regulations in this regard; and

ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the quarter and year ended 31 March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, (as amended) ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We

H. RAJEN & CO
Chartered Accountants
BOMBAY

believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

H RAJEN & CO. Chartered Accountants BOMBAY

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statements as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for purpose of expressing an opinion on the effectiveness of the Company's internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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Chartered Accountants
BOMBAY

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143 (3) of the Act, we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books, except for the matters stated in the paragraph Point no.3 below, on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014

   c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

   d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

   e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

H RAJEN & CO
Chartered Accountants
BOMBAY

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'

g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that he remuneration paid by the Company to its directors during the year is in accordance with the provisions of Section 197 of the Act, and is within the limits prescribed under Schedule V of the Companies Act, 2013.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

   i. The Company does not have any pending litigations which would impact its financial position.

   ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

   iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

   iv. (a) The management has represented that, to the best of it's knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

   (b) The management has represented, that, to the best of it's knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

   (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

   d) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph number 2(b) above on reporting under section 143(3) (b) of the Act and paragraph number 3 below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

H RAJEN & CO
Chartered Accountants
BOMBAY

v. No dividend have been declared or paid during the year by the company.

3. Based on our examination, which included test checks, the Company has used Tally accounting software for maintaining its books of account, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software.

Others Matters

The financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of this matter.

For H. RAJEN & CO
Chartered Accountants
FRN- 108351W

CA Rajendra Desai
Partner
M. No.: 011307
UDIN : 26011307ZFGDLU6649
Date : 29.05.2026
Place: Mumbai.

Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

(i) (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) The company has maintained proper records showing full particulars of intangible assets;

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statementsare held in the name of the company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) (a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not been sanctioned during any point of time of the year, working

Chartered Accountants BOMBAY

capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.

(iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

(v) The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on paragraph 3 (v) of the Order is not applicable to the Company.

(vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is not regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were outstanding statutory dues as on 31st of March, 2026 for a period of more than six months from the date they became payable except as state below.

Name of the Statute	Nature of the Dues	Amount (Rs. in lakh)	Period of delay
	Nil		

(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited

Chartered Accountants
BOMBAY

on account of any dispute except following: (if applicable) :

Name of the Statute	Nature of the Dues	Amount (Rs.)	Period to which the amount relates	Forum where Dispute is Pending	Remarks, if Any
		NIL			

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

NIL

(ix) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender

(x) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender;

(b) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.

(c) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.

(d) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2025. Accordingly, clause 3(ix)(e) is not applicable.

(e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2026. Accordingly, clause 3(ix)(f) is not applicable.

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(xi) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

(xii) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us , no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c)According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company

(xiii) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.

(xiv) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;

(xv) (a) Based on our examination of records and information provided to us by the management, we report that the company has an internal audit system commensurate with the size and nature of its business. Accordingly, clause 3(xiv)(a), of the Order is applicable

(b) Based on information and explanations provided to us, internal audit had been conducted of the company. Accordingly, clause 3(xiv)(a) of the Order is complied.

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(xvi) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company

(xvii) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable. ,

(c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.

(xviii) Based on our examination, the company has incurred cash losses in the financial year.

(xix) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

(xx) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

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Chartered Accountants
BOMBAY

(xxi) Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

(xxii) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For H. RAJEN & CO
Chartered Accountants
FRN- 108351W

CA Rajendra Desai
Partner
M. No.: 011307
UDIN : 26011307ZFGDLU6649
Date : 29.05.2026
Place: Mumbai.

Annexure'B'

Report on Internal Financial Controls with reference to financial statements

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Sword-Edge Commercials Limited** ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

<u>Meaning of Internal Financial Controls Over Financial Reporting</u>

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

<u>Inherent Limitations of Internal Financial Controls Over Financial Reporting</u>

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

H RAJEN & CO
Chartered Accountants
BOMBAY

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For H. RAJEN & CO
Chartered Accountants
FRN- 108351W

CA Rajendra Desai
Partner
M. No.: 011307
UDIN : 26011307ZFGDLU6649
Date : 29.05.2026
Place: Mumbai.

SWORD-EDGE
COMMERCIALS LIMITED

Date: 29.05.2026

To,
Department of Corporate Services
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Ref: Scrip Code: 512359 **Scrip ID: SWORDEDGE**

Dear Sir / Madam,

Sub: Declaration in respect of unmodified opinion on Audited Financial statement for the financial year ended March 31, 2026 pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015.

Pursuant to SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, and Regulation 33 of the SEBI (LODR) Regulations, 2015, we hereby declare and confirm that the Statutory Auditors of the Company viz. M/ s. H Rajen & Co., Chartered Accountants, have issued the Audit Report with Unmodified Opinion on Audited Standalone Financial Results of the Company for the quarter and financial year ended 31st March 2026.

We request you to take the same on record.

Thanking You.

Your faithfully

FOR SWORD-EDGE COMMERCIALS LIMITED

SWORD-EDGE COMMERCIAL LIMITED MUMBAI

Sakshi Jhala
Chief Financial Officer

SWORD-EDGE COMMERCIALS LIMITED
022-20860541 www.swordedge.in investors@swordedgecommercials.com
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CIN: L66190MH1985PLC036687 | GST NO: 27AAACR4462J3Z6 | TAN NO: MUMS99246A

Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/-0155 dated November 11, 2024.

Sr. No	Particulars	Details
1	Name of the Company	Sword-Edge Commercia ls Limited
2	Name of the Internal Auditor	M/s. H. M. & Co.
3	Reason for change viz, ~~resignation,~~ appointment, ~~removal, death or otherwise~~	Appointment
4	Designation	Internal Auditor for F.Y. 2026-27
4	Effective Date of Appointment	Appointed in Board Meeting held on 29/05/2026.
5	Brief Profile	M/s. H.M. & Co. was established in 1981 and has been providing services in areas of Audit, Taxation (Direct & Indirect), Management Consultancy, Financial Consultancy and Corporate & Secretarial advice.
6	Disclosure of Relationship between directors	Not Applicable