SWORD EDGE

SECL/SEC/2026-27 **November 03, 2026**

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

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

Sub: Outcome of Meeting of Board of Directors held today i.e. Tuesday, November 03, 2026, pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulation").

Dear Sir / Madam,

Pursuant to Regulation 30 of the SEBI Listing Regulation, we would like to inform you that Board of Directors of the Company, at its meeting held today i.e. **Tuesday, November 03, 2026**, inter-alia, considered and approved the following business items:

1. Un-Audited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2026 along with Limited Review Report of Statutory Auditors of the Company.

2. Appointment of Mr. Tushar Parekh (DIN: 09503596) as an Additional Executive Director of the Company and approve the revision in remuneration.

   The Board of Directors of Company based on the recommendation of the Nomination and Remuneration Committee **("NRC")** has appointed Mr. Tushar Parekh (DIN: 09503596) as an Additional Executive Director of the Company for his first term of 3 (three) consecutive years along with the revision in remuneration with effect from November 03, 2026 till November 02, 2029, subject to the approval of the shareholders of the Company.

   The detailed information as required under Regulation 30 of the SEBI Listing Regulation read with the SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026, is attached herewith as **"Annexure A"**.

3. Appointment of M/s. Disha Ramani & Associates as Secretarial Auditor for the Financial Year 2026-27.

   The Board of Directors of the Company, based on the recommendation of the Audit Committee, approved the appointment of M/s. Disha Ramani & Associates a peer-reviewed firm of Practicing Company Secretaries, as the Secretarial Auditors of the Company for the Financial Year 2026-27.

The detailed information as required under Regulation 30 of the SEBI Listing Regulation read with the SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026, is attached herewith as **"Annexure B"**.

4. Conducting Postal Ballot through E-Voting and Approval of Draft Notice of Postal Ballot.

   The Board of Directors of Company has Approved the draft of the Postal Ballot Notice to be sent to the Shareholders for seeking their approval on various business matters. The Notice of Postal Ballot shall be circulated through electronic mode to all Shareholders whose names appear on the Register of Members as on the cut-off date.

5. Cut-off date for postal ballot.

   Cut-off date shall be Friday, October 30, 2026 to determine the eligible members, who are entitled to receive notice of Postal Ballot and to cast their vote on the matters stated in the Postal Ballot Notice, through remote e-Voting facility.

   The voting period shall commence from 09:00 A.M on Friday, November 06, 2026 and will end on 05.00 P.M. on Saturday, December 05, 2026.

6. Appointment of M/s. Disha Ramani & Associates, Practicing Company Secretary as Scrutinizer for conducting the E-voting process.

   The Board of Directors of Company has appointed M/s. Disha Ramani & Associates, Practicing Company Secretary, as the Scrutinizer to scrutinize the Postal Ballot by the means of e-voting in a fair and transparent manner.

The meeting of the Board of Directors of the Company commenced at 05:00 p.m. and concluded at 07:00 p.m.

The above information will also be available on the Company's website at www.swordedge.in

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: 2026.11.03 20:14:45 +05'30'

Guddi Bajpai
Company Secretary & Compliance Officer

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"Annexure-A"

Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

1) **Appointment of Mr. Tushar Parekh (DIN: 09503596) as an Additional Executive Director of the Company and approve the revision in remuneration.**

Sr. No	Details of events that needs to be provided	Information of such event (s)
1	Reason for change viz. appointment, ~~re-appointment, resignation, removal, death or otherwise;~~	Appointment of Mr. Tushar Parekh as Additional Executive Director.
2	Date of appointment/~~re-appointment~~/ ~~cessation~~ (as applicable) & term of appointment/~~re-appointment~~;	Date of appointment - November 03, 2026 Terms of Appointment: Appointed for 3 (three) Years w.e.f. November 03, 2026 till November 02, 2029, subject to the approval of the shareholders.
3	Brief profile (in case of appointment);	Mr. Tushar Parekh has over 35 years of experience in technology leadership, with experience across sectors including payments, healthcare and eLearning. He has expertise in cloud computing, Big Data, DevOps and full- stack development, along with experience in technology strategy, IT governance and agile transformation. In his present capacity as CTO, he is involved in the development and implementation of Payment Gateway Systems and PCI-DSS compliance, including architecture of scalable and secure payment solutions, Payment Gateway and Payment Switch technologies, and technology monitoring and operational solutions. His areas of expertise also include AWS, Azure, ELK Stack, serverless architecture, payment systems and security, fraud detection, microservices, Big Data analytics, Generative AI and Machine Learning. He also holds certifications including AWS Solution Architect, Azure Administrator and PCI-DSS Implementor.
4	Disclosure of relationships between directors (in case of appointment of a director).	None.
5	Affirmation that the Director is not debarred from the holding office of the Director by virtue of any SEBI order or authority.	We confirm that Mr. Tushar Parekh is not debarred from holding the office of Director, by virtue of any SEBI order or any other such authority.

"Annexure-B"

Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

2) Appointment of M/s. Disha Ramani & Associates as Secretarial Auditor for the Financial Year 2026-27.

Sr. No	Details of events that needs to be provided	Information of such event (s)
1	Reason for change viz. appointment, ~~re-appointment, resignation, removal, death or otherwise;~~	Appointment of M/s. Disha Ramani & Associates a peer-reviewed firm of Practicing Company Secretaries as Secretarial Auditor for the FY 2026-27.
2	Date of appointment/~~re-appointment~~/ ~~cessation~~ (as applicable) & term of appointment/~~re-appointment~~;	Date of Appointment: November 03, 2026
3	Brief profile (in case of appointment);	M/s Disha Ramani & Associates is a professional sole Proprietor firm having peer review certificate no. 6957/2025. It is engaged in providing secretarial, corporate law, and regulatory compliance services to companies, the firm is committed to delivering reliable, ethical, and client-focused professional services in accordance with applicable laws and regulations. The firm is dealing with Corporate Sector since 2024 which includes work like Incorporation of Companies, Company Law Management Services, Corporate Restructuring, SEBI law, Drafting, Representation before various Authorities, Matters concerning listed Companies and all other matters related to Private and Public Companies.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable.

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 Review Report on unaudited Standalone financial results for the quarter and year to date financial results of Sword-Edge Commercials Limited 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

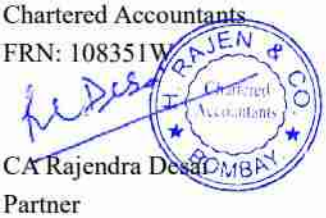
1. We have reviewed the accompanying Statement of Unaudited financial results of Sword-Edge Commercials Limited for the half year ended September 30, 2026 ("the Statement')' being submitted pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations'), including relevant circulars issued by the Securities and Exchange Board of India ("SEBI") from time to time. We have initiated the Statement for identification purposes only.

2. This Statement, which is the responsibility of the management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and is substantially less than the audit conducted in accordance with the standards on Auditing Specified under section 143(10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards, i.e. Ind AS 34 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies, has not disclosed the Information required to be disclosed in terms of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, of that it contains any material misstatement.

For H Rajen & Co
Chartered Accountants
FRN: 108351W



CA Rajendra Desai
Partner
Membership No. 011307
Date: 03.11.2026
Place: Mumbai
UDIN : 26011307CDLYFC8868

SWORD EDGE

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 : investors@swordedge.in Website : www.swordedge.in

Statement of Unaudited Standalone Financial Results for the Quarter & Half Year Ended September 30, 2026

(₹ In Lakh except per share data)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
A	**Whether results are audited or unaudited**	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**Revenue From Operations**						
	Net sales or Revenue from Operations	75.00	225.00	-	300.00	-	205.56
II	Other Income	0.00	3.11	0.68	3.11	1.35	5.08
III	**Total Income (I+II)**	**75.00**	**228.11**	**0.68**	**303.11**	**1.35**	**210.64**
IV	**Expenses**						
(a)	Employee benefit expense	87.03	81.35	14.05	168.38	14.05	82.11
(b)	Finance Costs	0.14	0.13		0.27		18.64
(c)	Depreciation and amortisation expense	2.37	2.15		4.53		4.32
(d)	Other Expenses	46.50	151.10	28.68	197.70	28.68	159.46
	Total Expenses (IV)	**136.05**	**234.73**	**42.73**	**370.88**	**42.73**	**264.53**
V	**Profit/(loss) before exceptional items and tax (III-IV)**	**(61.05)**	**(6.62)**	**(42.05)**	**(67.77)**	**(41.38)**	**(53.88)**
VI	Exceptional items	-	-	-	-		-
VII	**Profit (loss) after exceptional items and before Tax (V-VI)**	**(61.05)**	**(6.62)**	**(42.05)**	**(67.77)**	**(41.38)**	**(53.88)**
VIII	**Tax Expense**	**-**	**-**	**-**	**-**	**-**	**-**
(a)	Current Tax	-	-	-	-	-	-
(b)	Deferred Tax	-	-	-	-	-	-
(c)	Short/Excess Provision for Prior Period	-	-	-	-	-	-
IX	**Profit (Loss) After Tax(VII-VIII)**	**(61.05)**	**(6.62)**	**(42.05)**	**(67.77)**	**(41.38)**	**(53.88)**
X	**Profit(Loss) For Period Before Minority Interest**	**(61.05)**	**(6.62)**	**(42.05)**	**(67.77)**	**(41.38)**	**(53.88)**
XI	**Profit (Loss) for the period**	**(61.05)**	**(6.62)**	**(42.05)**	**(67.77)**	**(41.38)**	**(53.88)**
XII	**Other Comprehensive Income**	-	-		-	-	-
	a. i). Items that will not be reclassifled 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)**	**(61.05)**	**(6.62)**	**(42.05)**	**(67.77)**	**(41.38)**	**(53.88)**
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	2,172.00
	Face value of equity share capital (Per Share)	1.00	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	**(0.03)**	**(0.00)**	**(0.02)**	**(0.03)**	**(0.02)**	**(0.02)**
	Diluted equity of Rs. 10/- each	**(0.03)**	**(0.00)**	**(0.02)**	**(0.03)**	**(0.02)**	**(0.02)**

Notes on Financial Results:-

1. The above unaudited financial results for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on November 03, 2026.
2. The unaudited 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. The above financial results have been prepared in accordance with regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015

For, SWORD-EDGE COMMERCIALS LIMITED

SWORD EDGE COMMERCIALS LIMITED MUMBAI

Karamjeet Kaur Sidhu
Managing Director
DIN: 03325221

Place: Mumbai
Date: 03.11.2026

SWORD-EDGE COMMERCIALS LIMITED

CIN: L66190MH1985PLC036687

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BALANCE SHEET AS AT SEPTEMBER 30, 2026

(Rs. in Lakhs)

Particulars	As at Septmber 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
(1) Non-current Assets		
(a) Property, Plant and Equipment	25.22	19.49
(b) Other Intangible Assets	-	-
(c) Financial Assets		
(i) Investments	1,836.25	1,836.25
(ii) Loans And Advances Long Term	-	-
(d) Defered Tax Assets (Net)		
(e) Other non-current assets	52.26	21.71
	1,913.73	**1,877.45**
(2) Current Assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Trade Receivables	0.41	37.56
(ii) Cash & Cash Equivalents	1.19	23.65
(iii) Loans And Advances Short Term	841.51	841.51
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	37.58	12.55
	880.69	**915.27**
TOTAL ASSETS	**2,794.42**	**2,792.72**
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	2,172.00	2,172.00
(b) Other Equity	(173.73)	(159.00)
TOTAL EQUITY	**1,998.27**	**2,013.00**
LIABILITIES		
(1) Non - Current Liabilities		
(a) Financial Liablities		
(i) Borrowings	678.45	727.68
(b) Defered Tax liability (Net)	-	-
	678.45	**727.68**
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables	18.88	0.46
(b) Other Current Liabilities	98.82	51.58
	117.70	**52.04**
TOTAL EQUITY AND LIABILITIES	**2,794.42**	**2,792.72**

SWORD EDGE COMMERCIAL LIMITED MUMBAI

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CIN: L66190MH1985PLC036687

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CASH FLOW STATEMENT AS AT SEPTEMBER 30, 2026

(Rs. in Lakhs)

Particulars	As at Septmber 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax and extra ordinary items	(67.77)	(55.82)
Adjustment For :		
Share of (profit)/loss from investment in partnership firm	-	-
Depreciation/amortization on continuing operation	4.53	4.32
Interest expenses	-	18.64
Operating profit before working capital changes	**(63.24)**	**(32.87)**
Movement in Working Capital :		
(Increase)/Decrease in Inventory	-	-
(Increase)/Decrease in Trade receivables	37.15	(37.56)
(Increase)/Decrease in Short Term Loan & Advances	-	524.23
(Increase)/Decrease in Other Current Assets	35.86	(1.57)
(Increase)/Decrease in Other Non-Current Assets	(30.55)	(3.15)
Increase/(Decrease) in Current Liabilities	47.23	8.75
Increase/(Decrease) in Trade Payable	18.43	0.46
Direct taxes paid (net of refunds)	-	-
Net Cash Flow from Operating Activities(A)	**44.88**	**458.30**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investments	-	124.01
(Purchase) / Sale of Fixed Assets	(10.26)	(23.99)
Increase/(decrease) in Long Term Loan & Advances	-	-
Net Cash Flow from Invesing Activities(B)	**(10.26)**	**100.02**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed (Repayment) from long term borrowing	-	-
Proceed (Repayment) from short term borrowing	(49.23)	(524.37)
Interest paid	-	(18.64)
Net Cash Flow from Financing Activities(C)	**(49.23)**	**(543.01)**
Net increase/(decrease) in cash & cash equivalents(A+B+C)	(14.61)	15.31
Cash and Cash equivalents (Opening Balance)	15.80	0.48
Cash and Cash equivalents (Closing Balance)	**1.19**	**15.79**

SWORD EDGE COMMERCIALS LIMITED MUMBAI

Corrected copy.