SHARP COMMERCIAL ENTERPRISES LIMITED

REGD OFF:-A-1/53, Sector 7, Rohini Delhi-110085

CIN: L52110DL1984PLC019616 Email: i**d:** sceplco@gmail.com

Date: 14h February, 2025

To,
Head-Listing & Compliance
Metropolitan Stock Exchange of India Limited
205A, 2nd Floor,Piramal Agastya Corporate Park,
Kamani Junction, LBS Road,
Kurla (West), Mumbai-400070

SUBJECT: INTEGRATED FILING (FINANCIALS) FOR THE QUARTER ENDED 31ST DECEMBER, 2024

MSEI SYMBOL: SCEL
ISIN: INE023F01013

REF: SHARP COMMERCIAL ENTERPRISES LIMITED

Dear Sir/Ma'am,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with MSE Circular No. MSE/LIST/CIR/2025/508 dated January 1, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter ended 31st December, 2024.

We request you to take the same on your records.

Thanking you
Yours Faithfully
FOR SHARP COMMERCIAL ENTERPRISES LIMITED

MITHLESH GUPTA
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Date: 2025.02.14 17:50:19 +05'30'

MITHLESH GUPTA
DIRECTOR
(DIN:10665124)

MKRJ AND COMPANY
CHARTERED ACCOUNTANTS
T1, 3rd Floor, Pankaj Arcade, Plot No. 16,
Sector -5, Dwarka, New Delhi - 110075
Mob.: 9818478173.
Email: Mukesh.jain@mkrj.in; fcafcs19@gmail.com

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of the Company for the Quarter ended 31.12.2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to the Board of Directors

The Board of Directors
Sharp Commercial Enterprises Limited

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Sharp Commercial Enterprises Limited ("the Company")** for the Quarter and Nine months ended December 31, 2024 (**"the Statement"**). This statement, which is the responsibility of the Company's Managements and has been approved by the Board of Directors and prepared under pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('the Regulation') as amended (the "Listing Regulations"). Our Responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 (IND AS) 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, or that it contains any material misstatement.

For MKRJ & Company
Chartered Accountants

Mukesh Kumar Jain
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Date: 2025.02.14 11:15:46 +05'30'

MKRJ & CO. NEW DELHI Chartered Accountants

Mukesh Kumar Jain
Partner
M. No. 073972
FRN: 030311N
UDIN: 25073972BMLF2W4491

Place: New Delhi
Date: 14th February, 2025

SHARP COMMERCIAL ENTERPRISES LIMITED

Reg. Office: A-1/53, Sector 7, Rohini, Naharpur, Delhi-110085

CIN:L52110DL1984PLC019616 Email: sceplco@gmail.com

(INR in Hundred)

Statement of Standalone Un-Audited Financial Results for the Quarter and Nine month ended 31st December, 2024

	Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended in the Previous Year	Nine Month Ended	Previous Nine Month Ended	Previous Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Revenue from Operations**						
	(a) Revenue from operations	0	0	0	0	0	678.70
	(b) Other income	250.00	0	0	250.00	0	-
	Total Revenue	250.00			250.00		678.70
2	**Expenses**						
	(a) Cost of materials consumed	0	0	0	0	0	0
	(b) Purchases of stock-in-trade	0	0	0	0	0	0
	(c) Changes in inventories of finished goods, work-in progress and stock-in-trade	0	0	0	0	0	0
	(d) Employee benefits expense	0	0	0	0	0	0
	(e) Finance Cost	0	0	0	0	0	0
	(f) Depreciation and amortisation expense	0	0	0	0	0	188.67
	(g) Other expenses	105	0	0	105		420.00
	Total expenses	104.87	0	0	104.87	0	608.67
3	**Profit / (Loss) before exceptional and tax**	145.13			145.13		70.03
4	Exceptional items						
5	**Total Profit before tax**	145.13			145.13		70.03
6	**Tax expense**						18.21
	Current Tax						18.21
	Deferred Tax						
	Total tax Expenses						
7	**Net Profit / (Loss) for the period from continuing operation**	145.13			145.13		51.82
8	Profit (Loss) from discontinued operations before tax						-
9	Tax expense of discontinued operations						-
10	**Net Profit (loss) from discontinued operation after tax**						
11	**Net Profit / (Loss) for the period**	145.13			145.13		51.82
12	**Other Comprehensive Income**						
13	**Total Comprehensive Income for the period**	145.13			145.13		51.82
14	**Details of equity share capital**						
	Paid-up equity share capital	159,020	159,020	159,020	159,020	159,020	159,020
	Face Value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
15	Reserve excluding Revaluation Reserves						
16	Debit Balance in P&L A/c						
17	**Earnings per share**						
	(a) Basic earning (loss) per share from continuing and discontinued operations	0.01	-	-	0.01	-	0.00
	(b) Diluted earning (loss) per share from continuing and discontinued operations	0.01	-	-	0.01	-	0.00

*Applicable in case of consolidated results

Notes :

1 These unaudited standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015.

2 The Company Operate in textiles, garments, finance, real-estate, e-commerce, Advertising, dealers in cotton, jute, tea, coffee, rubber, oil, domestic appliances, furnitures etc.

2 The above unaudited standalone financial results for the quarter and nine month ended December 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 14th February 2025. These results have been subjected to limited review by the statutory auditors of the Company under regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3 Previous year's/period's figures have been regrouped I rearranged, wherever required.

4 The unaudited standalone financial results of the Company for the Quarter and Nine Month ended on December 31st, 2024 are available on MSEI Limited (www.msei.in).

5 The Limited review as required under regulation 33 of SEBI(Listing Obligation & Disclosure Requirements)Regulation,2015 has been completed and related report does not have any impact on above results and notes for the Quarter and Nine Month ended December 31, 2024 which need to be explained and the Auditors have expressed their unqualified opinion.

By order of the Board
For Sharp Commercial Enterprises Limited

For SHARP COMMERCIAL ENTERPRISES LIMITED

Director

MITHILESH GUPTA
DIRECTOR
DIN: 10665124
Place: Delhi
Date: 14-Feb-2025

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.: NOT APPLICABLE

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S. No.	Particulars	in INR crore
1.	**Loans / revolving facilities like cash credit from banks / financial institutions**	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2.	**Unlisted debt securities i.e. NCDs and NCRPS**	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3.	**Total financial indebtedness of the listed entity including short-term and long-term debt**	0

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (APPLICABLE ONLY FOR HALF-YEARLY FILINGS I.E., 2ND AND 4TH QUARTER): NOT APPLICABLE

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH AUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED SEPARATELY) (APPLICABLE ONLY FOR ANNUAL FILING I.E., 4TH QUARTER): NOT APPLICABLE

MITHLESH GUPTA

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