

SHARP COMMERCIAL ENTERPRISES LIMITED

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

CIN: L73100DL1984PLC019616; Email id: sceplco@gmail.com

Website: www.sharpcommercial.in

Date: 11th February, 2026

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

Sub: Outcome of Board Meeting held today i.e., on Wednesday, 11th February, 2026

MSEI SYMBOL: SCEL

ISIN: INE023F01013

REF: SHARP COMMERCIAL ENTERPRISES LIMITED

Meeting Commencement Time: 03:30 P.M.

Meeting Conclusion Time: 04:00 P.M.

Pursuant to Regulation 30 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we would like to inform you that the Board of Directors at their meeting held today, i.e., on Wednesday, 11th Day of February, 2026 at the registered office of the company situated at A-1/53, Sector 7, Rohini, Delhi-110085 commenced at 03:30 P.M. and concluded at 04:00 P.M. have inter alia:

1. Considered and approved the Un-audited Financial Results along with the Limited Review Report for the Quarter ended 31st December, 2025.

The Un-audited financial results along with the limited review report is attached herewith and marked as **Annexure-I**.

We request you to take the same on your records.

Thanking you

FOR SHARP COMMERCIAL ENTERPRISES LIMITED

**MITHLESH GUPTA
WHOLE TIME 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; fcacfs19@gmail.com

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of the Company for the Quarter ended 31.12.2025 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, 2025 ("**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) 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 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

Partner

M. No. 073972

FRN: 030311N

UDIN: 26073972QWSCLP8882

Place: New Delhi

Date: 11th February, 2026

SHARP COMMERCIAL ENTERPRISES LIMITED
Reg. Office: A-1/53, Sector 7, Rohini, Naharpur, Delhi-110085
CIN:L73100DL1984PLC019616
Email ID: scepcco@gmail.com, Website: www.sharpcommercial.in

(INR in Lakhs)

Statement of Standalone Un-Audited Financial Results for the Quarter and Nine month ended 31st December, 2025

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
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue from Operations						
(a) Revenue from operations	4.02	0	0	4.02	0	5.50
(b) Other income	0.15	6.65	0.25	6.80	0.25	0.25
Total Revenue	4.16	6.65	0.25	10.81	0.25	5.75
2 Expenses						
(a) Cost of materials consumed	0	0	0	0	0	0
(b) Purchases of stock-in-trade	3.87	0.04	0	3.91	0	0
(c) Changes in inventories of finished goods, work-in	0.04	(0.04)	0	0	0	0
(d) Employee benefits expense	1.40	1.44	0	4.27	0	1.45
(e) Finance Cost	0.00	0.01	0	0.01	0	0.02
(f) Depreciation and amortisation expense	0.00	0	0	0.00	0	0.54
(g) Other expenses	1.30	2.75	0	5.16	0	2.44
Total expenses	6.62	4.20	0.10	13.35	0.10	4.45
3 Profit / (Loss) before exceptional and tax	(2.45)	2.45	0.15	(2.54)	0.15	1.30
4 Exceptional items			0.00			
5 Total Profit before tax	(2.45)	2.45	0.15	(2.54)	0.15	1.30
6 Tax expense						0.34
Current Tax						0.34
Deferred Tax						
Total tax Expenses						
7 Net Profit / (Loss) for the period from continuing operation	(2.45)	2.45	0.15	(2.54)	0.15	0.96
8 Profit (Loss) from discontinued operations before tax						
9 Tax expense of discontinued operations						
10 Net Profit (loss) from discontinued operation after						
11 Net Profit / (Loss) for the period	(2.45)	2.45	0.15	(2.54)	0.15	0.96
12 Other Comprehensive Income						
13 Total Comprehensive Income for the period	(2.45)	2.45	0.15	(2.54)	0.15	0.96
14 Details of equity share capital						
Paid-up equity share capital	159.02	159.02	159.02	159.02	159.02	159.02
Face Value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
16 Reserve excluding Revaluation Reserves						16.12
16 Debit Balance in P&L A/c						
17 Earnings per share						
(a) Basic earning (loss) per share from continuing and discontinued operations	-0.15	0.15	0.01	-0.16	0.01	0.06
(b) Diluted earning (loss) per share from continuing	-0.15	0.15	0.01	-0.16	0.01	0.06

*Applicable in case of consolidated results

Notes :

- 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.
- 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, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 11th February 2026. 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 / rearranged, wherever required.
- 4 The unaudited standalone financial results of the Company for the Quarter and Nine Month ended on December 31st, 2025 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, 2025 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

Mithlesh

**MITHLESH GUPTA
WHOLE TIME DIRECTOR
DIN: 10665124**

Director

Place: Delhi

Date: 11-Feb-2026

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