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: 07th July, 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 Tuesday, 07th July, 2026

MSEI SYMBOL: SCEL
ISIN: INE023F01013

REF: SHARP COMMERCIAL ENTERPRISES LIMITED

Meeting Commencement Time: 04:00 P.M.
Meeting Conclusion Time: 06:00 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 Tuesday, 7th Day of July, 2026 at the registered office of the company situated at A-1/53, Sector 7, Rohini, Delhi-110085 commenced at 4:00 P.M. and concluded at 06:00 P.M. have inter alia:

1. On Considered and approved the Un-audited Financial Results along with the Limited Review Report for the Quarter ended 30th June, 2026.

   The Un-audited financial results along with the limited review report is attached herewith and marked as **Annexure-1.**

2. The Board considered and approved to make changes in the terms of Loans received by the Company by conversion of the Loans received by the Company into Equity Shares, subject to agreement by concerned Loan Holders on or before 07th July, 2026, subject to consent of members of the Company at the 42nd Annual General Meeting of the Company.

3. Pursuant to the resignation of M/s MKRJ & Co. from the position of Statutory Auditor of the Company, the Audit committee in its meeting held on today i.e. 07th July, 2026, has recommended the appointment of M/s A S Bhutani & Associates, as Statutory Auditors of the company for the FY 2026-27 to fill the casual vacancy caused due to the resignation of the previous auditor. Further the Board in its meeting held on the same date i.e., today, 07th July, 2026 has considered and approved the appointment of M/s. A S Bhutani & Associates, as the Statutory Auditors subject to the approval of shareholders in ensuing general meeting of the company. Furthermore, pursuant to Section 139(1) of Companies Act, 2013, the Audit Committee and Board has recommended and approved the appointment of M/s A S Bhutani & Associates, Chartered Accountants (Firm Registration No. 029646N), as the Statutory Auditors of the Company for a term of 5 consecutive years commencing from 2026-27 till 2030-31 which is subject to the approval of shareholders in the ensuing general meeting of the company.

Details with respect to change in Auditor of the Company as required under Regulation 30 read with Para A of Part A of Schedule III of SEBI Listing Regulations and SEBI circular HO/49/14/14(7)2025_CFD_POD2/I/3762/2026 dated January 30, 2026 is enclosed as **Annexure-2**.

4. Considered and approved the borrowing limits of the company upto Rs. 15,00,00,000/- (Rupees Fifteen Crores Only), subject to approval of members in the ensuing general meeting of the company.

5. Considered and approved the Management Discussion and Analysis Report ("MDAR") for financial year 2025-26.

6. Considered and approved the Director's Report along with its Annexures for the financial year 2025-26.

7. Considered and approved the appointment of Mr. Devender Singh (M. No: A76094; CoP: 28056) Proprietor of M/s Devender Singh and Associates, a peer reviewed Practicing Company Secretary Firm as Scrutinizer for the purpose of conducting remote e-voting process and Ballot Process at the time of Annual General Meeting of the Company.

8. Considered and approved the Notice of 42nd Annual General Meeting of the company to be held on Friday, 07th August, 2026 at 01:00 P.M. at the registered office of the company.

9. Considered and approved the Calendar of Events for the purpose of 42nd Annual General Meeting of the Company;

The Calendar of Events for the 42nd Annual General Meeting is attached herewith and marked as **Annexure-3**.

We request you to take the same on your records.

Thanking you
FOR SHARP COMMERCIAL ENTERPRISES LIMITED

AMAN GOSWAMI
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AMAN GOSWAMI
COMPANY SECRETARY AND COMPLIANCE OFFICER
M.NO: A80566

Annexure-1

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 Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Limited 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 ended June 30, 2026 (**"the Statement"**). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and prepared under pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements), Regulations 2015 ('the Regulations') as amended (the "Listing Regulations"). Our responsibility is to issue a report on these financial statements based on our review.

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 thus provides 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: 26073972TMAJHP7783

Place: New Delhi
Date: 07th July, 2026

SHARP COMMERCIAL ENTERPRISES LIMITED

Reg. Off.:A-1/53, Sector 7, Rohini, Naharpur, North West Delhi-110085

CIN:L73100DL1984PLC019616

Email ID: sceplco@gmail.com, Website: www.sharpcommercial.in

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED 30TH JUNE 2026

(INR in Lakhs)

		Particulars	Quarter ended			Year Ended
			30.06.2026	31.03.2026	30.06.2025	31.03.2026
			Unaudited	Audited	Unaudited	(Audited)
1		**Income From Operations**				
	i)	Revenue From Operations	81.06	5.09		9.11
	ii)	Other Operating Income		-		9.27
		Other Income	-	2.48	-	-
2		**Total Income (1+2)**	**81.06**	**7.57**	**-**	**18.38**
	Expenses					
	(a)	Cost of materials consumed	-	-	-	-
	(b)	Purchase of stock-in-trade	78.28	6.77		10.68
	(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.78	(1.80)		(1.80)
	(d)	Employee benefits expense	0.98	0.47	1.43	4.74
	(e)	Finance cost	0.00	-	-	-
	(f)	Depreciation and amortisation expense	-	0.01	-	0.01
3	(g)	Other expenses	1.16	1.88	1.10	7.39
4	**Total expenses**		**81.21**	**7.32**	**2.53**	**21.02**
5	**Profit/(Loss) before exceptional items and tax (3-4)**		**(0.15)**	**0.24**	**(2.53)**	**(2.64)**
6	**Exceptional Items**					
7	**Profit before tax (5-6)**		**(0.15)**	**0.24**	**(2.53)**	**(2.64)**
8	**Tax Expenses:**					
a	**a)**	**Current Tax**	-	-	-	-
b	**b)**	**Deferred Tax**	-	-	-	-
	Profit / (Loss) for the period (7-8)		**(0.15)**	**0.24**	**(2.53)**	**(2.64)**
9	**Other comprehensive Income (OCI)**					
10	**a)**	**Item that will not be reclasified to profit or loss (net of tax)**	-	-	-	-
a	**b)**	**Item that will be reclasified to profit or loss (net of tax)**	-	-	-	-
	Total Comprehensive income for the period (9+10)		**(0.15)**	**0.24**	**(2.53)**	**(2.64)**
b	**Paidup Share Capital**		**159.02**	**159.02**	**159.02**	**159.02**
	Reserve excluding Revaluation Reserve					13.48
	Earnings per share (after exraordinary items not					
11		(a) Basic	-0.01	0.02	-0.16	-0.17
12		(b) Diluted	-0.01	0.02	-0.16	-0.17

NOTES:

1 These unaudited 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 trading of groceries, vegetables, Dry Fruits, textiles, garments, finance, real-estate, e-commerce, Advertising, dealers in cotton, jute, tea, coffee, rubber, oil, domestic appliances, furnitures etc.

3 The above unaudited financial results for the quarter ended 30th June, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on **07th July, 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 I rearranged, wherever required

4 The unaudited financial results of the Company for the Quarter ended on 30th June, 2026 are also available on website of the Company (www.sharpcommercial.in) and Metropolitan Stock Exchange of India Limited (www.msei.in)

5 The Limited review as required under Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015 has been completed and related report does not have any impact on above results and notes for the Quarter ended 30th June, 2026 which need to be explained.

For SHARP COMMERCIAL ENTERPRISES LIMITED

For Sharp Commercial Enterprises Limited

Mithlesh

Director/Authorised Signatory

Mithlesh Gupta
Whole Time Director
DIN: 10665124

Date: 7th July, 2026
Place: New Delhi

(Rs in Lakhs)

Reporting of segment wise Revenue, Results and Capital Employed along with the Quarter & Twelve Month ended 31st March 2026 (Standalone)						
Particulars			**Quarter ended**			**Year Ended**
			30.06.2026	**31.03.2026**	**30.06.2025**	**31.03.2026**
			Unaudited	**Audited**	**Unaudited**	**(Audited)**
1	**Segment Revenue (net sale/income from each segment should be disclosed under this head)**					
	(a)	Segment - Dry Fruits	1.86	2.76	-	2.76
	(b)	Segment - Groceries	79.20	1.95	-	1.95
	(c)	Segment - Vegetables	-	0.38	-	0.38
	(d)	Segment-Others	-	-	-	4.02
	Total		81.06	5.09	-	9.11
	Less: Inter Segment Revenue		-	-	-	-
Revenue From Operations			81.06	5.09	-	9.11
2	**Segment Results (Profit)(+)/Loss (-) before tax and interest from each segment)**				-	
	(a)	Segment - Dry Fruits	0.06	0.97	-	0.97
	(b)	Segment - Groceries	2.30	-0.87	-	-0.87
	(c)	Segment - Vegetables	-0.30	0.02	-	0.02
	(d)	Segment-Others	-0.06	-	-	-9.33
	Total Profit before tax		2.00	0.12	-	-9.21
	Less:	(i) Finance Cost		-	-	-
		(ii) Other Un-allocable Expenditure net off unallocable income	2.14	0.23	2.53	-6.57
Profit Before Tax			-0.14	-0.11	-2.53	-2.64
3	**Capital Employed (Segment assets - segment Liabilities)**				-	
	(a)	Segment - Dry Fruits	83.24	84.32	-	-
	(b)	Segment - Groceries	79.58	66.24	-	-
	(c)	Segment - Vegetables	8.46	8.46	-	-
	(d)	Segment-Others	1.08	-	159.02	159.02
Total Capital Employed			**172.36**	**159.02**	**159.02**	**159.02**

For Sharp Commercial Enterprises Limited

For Sharp Commercial Enterprises Limited

Director/Authorised Signatory

Mithlesh Gupta

Whole Time Director

DIN:10665124

Place: New Delhi

Date: 07-July-2026

Particulars		3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended in the Previous Year	Previous Year Ended
		30.06.2026	31.03.2026	30.06.2026	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	Other Comprehensive Income (Abstract)				
1	Items that will not be reclassifled to proflt or loss	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
2	Items that will be reclassified to profit or loss	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-

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

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Annexure-2

Details with respect to change in Auditor of the Company as required under Regulation 30 read with Para A of Part A of Schedule III of SEBI Listing Regulations and SEBI circular HO/49/14/14(7)2025_CFD_POD2/I/3762/2026 dated January 30, 2026

Appointment of M/s A S Bhutani and Associates, Chartered Accountant (FRN: 029646N) as Statutory Auditors of the Company

S. No.	PARTICULARS	DETAILS
1	Reason for change viz. appointment~~, re-appointment~~, ~~resignation, removal, death or otherwise;~~	**To fill up the Casual Vacancy**: Appointment of M/s A S Bhutani and Associates., Chartered Accountants, FRN: 029646N, as the Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of M/s MKRJ & Co., Chartered Accountants, FRN: 0030311N. **Appointment recommended for a term of 5 consecutive years:** Appointment of M/s A S Bhutani and Associates, Chartered Accountants, FRN: 029646N, as the Statutory Auditors of the Company for a term of 5 (Five) consecutive years commencing from 2026-27 till 2030-2031.
2	Date of Appointment/~~cessation~~ (as applicable) & term of Appointment	Appointed w.e.f. July 07, 2026 subject to the approval of the shareholders in the ensuing general meeting of the company.
3	Brief profile (in case of appointment)	**Name of Auditor**: M/s A S Bhutani and Associates, Chartered Accountants, FRN: 0030311N. **Brief Profile of the Auditor**: The firm has successfully handled audit assignments across diverse industries including manufacturing, real estate, infrastructure, trading, and services. Its approach is based on adherence to the Standards on Audi ng issued by the ICAI, the provisions of the Companies Act, 2013, applicable accounting standards, and other statutory and regulatory requirements.

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Annexure-3

CALENDAR OF EVENTS FOR 42ND ANNUAL GENERAL MEETING OF THE COMPANY

S. No.	Particulars	Date
1.	Cut-off date for dispatch of notice	Friday, 03rd July, 2026
2.	Date of Completion of Dispatch of notice	Monday, 13th July, 2026
3.	Book Closure Start Date	Tuesday, 04th August, 2026
4.	Book Closure End Date	Thursday, 06th August, 2026
5.	Cut Off Date for E-Voting	Friday, 31st July, 2026
6.	Remote e-Voting Start Date and Time	Tuesday, 04th August, 2026 9:00 A.M
7.	Remote e-Voting End Date and Time	Thursday, 06th August, 2026 5:00 P.M.
8.	Date of AGM	Friday, 07th August, 2026
9.	AGM Start Time	01:00 P.M
10.	Declaration of result	Latest by Sunday, 9th August, 2026
11.	Scrutinizer	Mr. Devender Singh (M. No: A76094; CoP: 28056) Proprietor M/s Devender Singh & Associates Practicing Company Secretary Firm
12.	Dividend % and Rs. per share	Nil
13.	Dividend if any @ per share	Nil

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