

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: 23rd May, 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 Saturday, 23rd May, 2026

MSEI SYMBOL: SCEL

ISIN: INE023F01013

REF: SHARP COMMERCIAL ENTERPRISES LIMITED

Meeting Commencement Time: 12:00 P.M.

Meeting Conclusion Time: 01:00 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 Saturday, 23rd Day of May, 2026 at the registered office of the company situated at A-1/53, Sector 7, Rohini, Delhi-110085 commenced at 12:00 P.M. and concluded at 01:00 P.M. have inter alia:

1. On recommendation received from the Nomination and Remuneration committee, the Board has considered and take note of the Resignation tendered by Mr. Aman Goswami to resign from the position of Chief Financial Officer of the Company with immediate effect i.e., 23rd May, 2026.

Disclosure under Regulation 30 read with Clause 7C of 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-1**.

2. On recommendation received from the Nomination and Remuneration committee, the Board has considered and approved the appointment of Mr. Mithlesh Gupta as Chief Financial officer of the Company in pursuance of Section 203 of Companies Act, 2013 and SEBI Listing Regulations.

Disclosure under Regulation 30 read with Clause 7 of 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**.

3. On recommendation received from the Nomination and Remuneration committee, the Board has considered and approved the appointment of Mr. Aman Goswami (ICSI Membership Number: A80566) as Company Secretary and Compliance Officer of the Company in pursuance of Section 203 of Companies Act, 2013 and SEBI Listing Regulations.

Disclosure under Regulation 30 read with Clause 7 of 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-3**.

4. Considered and Approved the Audited Financial Results along with Audit Report for the Quarter and Financial Year ended on 31st March, 2026.
The Audit Report along with the Audited Financial Results are annexed herewith and marked as **Annexure-A;**

We request you to take the same on your records.

Thanking you

FOR SHARP COMMERCIAL ENTERPRISES LIMITED

MITHLESH GUPTA
WHOLE TIME DIRECTOR & CFO
(DIN:10665124)

Annexure-1

Disclosure under Regulation 30 read with Clause 7C of 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

S. No.	PARTICULARS	DETAILS
1	Name of the Key Managerial Personnel	Mr. Aman Goswami
2	Designation of the Key Managerial Personnel	Chief Financial Officer
3	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Mr. Aman Goswami has tendered his resignation as Chief Financial Officer of the Company with immediate effect i.e., 23 rd May, 2026, due to his personal reasons. There is no other reason for his resignation.
4	Date of appointment / cessation	23 rd May, 2026
5	Brief profile (in case of appointment)	Not Applicable
6	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Annexure-2

Disclosure under Regulation 30 read with Clause 7 of 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

S. No.	PARTICULARS	DETAILS
1	Name of the Key Managerial Personnel	Mr. Mithlesh Gupta
2	Designation of the Key Managerial Personnel	Chief Financial Officer
3	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	After receiving the recommendation from the Nomination and Remuneration Committee, the Board has considered and approved the appointment of Mr. Mithlesh Gupta as Chief Financial Officer
4	Date of appointment / cessation	23 rd May, 2026
5	Brief profile (in case of appointment)	He is having sound knowledge of accounts and finance and is working in the field of accounts and finance for approx.
6	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Annexure-3

Disclosure under Regulation 30 read with Clause 7 of 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

S. No.	PARTICULARS	DETAILS
1	Name of the Key Managerial Personnel	Mr. Aman Goswami (ICSI M. No. A80566)
2	Designation of the Key Managerial Personnel	Company Secretary and Compliance Officer
3	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	After receiving the recommendation from the Nomination and Remuneration Committee, the Board has considered and approved the appointment of Mr. Aman Goswami as Company Secretary and Compliance Officer of the Company.
4	Date of appointment/ cessation	23 rd May, 2026
5	Brief profile (in case of appointment)	Mr. Aman Goswami is Graduate in Commerce and an Associate member of the Institute of Company Secretaries of India (ICSI) having 4+ years experience in Finance, Capital Market and Secretarial Work
6	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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

Website: www.sharpcommercial.in

Date: 23rd May, 2026

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

Sub: Declaration with respect to Auditors Report with an Unmodified Opinion for the Annual Audited Financial Results for the financial year ended on 31st March, 2026 - Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

MSEI SYMBOL: SCEL

ISIN: INE023F01013

REF: SHARP COMMERCIAL ENTERPRISES LIMITED

Dear Sir/Madam,

I, **MITHLESH GUPTA (DIN: 10665124)**, Whole Time Director and CFO of Sharp Commercial Enterprises Limited ("**Company**") do hereby declare and confirm that M/s MKRJ and Company, Chartered Accountants, New Delhi (FRN: 030311N), the Statutory Auditors of the Company, have issued the audit report with an unmodified opinion on Audited Financials Results for the financial year ended on 31st March, 2026.

This declaration is made pursuant to clause 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

This is for your kind information and record.

Thanking You

FOR SHARP COMMERCIAL ENTERPRISES LIMITED

MITHLESH GUPTA
WHOLE TIME DIRECTOR & CFO
DIN:10665124



MKRJ AND COMPANY

CHARTERED ACCOUNTANTS

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Dwarka, New Delhi -110075

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INDEPENDENT AUDITORS' REPORT

To

The Members of **SHARP COMMERCIAL ENTERPRISES LTD**

Opinion

We have audited the accompanying standalone financial statements of **Sharp Commercial Enterprises Limited** ("the Company"), which comprise the Balance Sheet as at **March 31, 2026** the Statement of Profit and Loss, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013, as amended ('the Act') in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards (IND-AS,) of the state of affairs of the Company as at 31st March 2026, its profit, and its cash flows and the changes in equity for the year ended on that date.

Emphasis of Matters

We draw attention to the matters in the Notes to the financial statements and report is issued subject to notes to the accounts.

Basis of opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's responsibilities for the audit of the standalone Financial Statements' 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 draw the attention to the matters described in 'Basis for Opinion' paragraph of the Audit Report on the Financial Statement audited by us.

Key Audit Matters

Key audit matters ('KAM') are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. No matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the 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.

Management's Responsibility for the standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (IND-AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules 2015. 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 the 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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.

Auditor's responsibilities for the audit of the standalone Financial Statements

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. We conducted our audit in accordance with the Standards on Auditing, issued by the Institute of Chartered Accountants of India, as specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

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 Act, we give in the **Annexure 1** a statement on the matters specified in paragraphs 3 and 4 of the Order.
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 purpose 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;
 - c) The Balance Sheet, the Statement of Profit and Loss, the Cash Flow Statement and Statement of changes in Equity dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards (IND-AS) specified under Section 133 of

the Act, read with Companies (Accounting Standards) Rules, 2015, as amended;

- e) On the basis of 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;
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure 2**" to this report;
- g) 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 has not been an occasion, in which the company, during the year under report, to transfer any sum to the Investor Education and Protection Fund. Hence, the question of delay in transferring such sum does not arise.

For MKRJ & Co.
Chartered Accountants
Firm Registration No. 030311N


Mukesh Kumar Jain
Partner
Membership No. 073972
UDIN: 26073972FYCQMB3591



Place: New Delhi
Date: 23.05.2026



MKRJ AND COMPANY

CHARTERED ACCOUNTANTS

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Annexure 1 referred to in paragraph (1) under the heading "Report on Other Legal and Regulatory Requirements" of our Report of even date

- i In respect of the Company's fixed assets:
- a) As per the information made available to us the Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - b) As per the information and explanations made available to us the Company has program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - c) According to the information and explanations given by the management, the Company has not acquired any immovable property during the year under audit; no comments under the sub-clause are required.
 - d) The Company has maintained proper records showing full particulars of Intangible assets
 - e) 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 immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company.
 - f) 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 or both during the year.
 - g) 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 initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
- ii a) Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in

the books of account? The Clause is not applicable to the Company hence no reporting is required.

- b) Whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details. The Clause is not applicable to the Company hence no reporting is required.

iii According to the information and explanations given to us, the Company has not granted unsecured loans to or from companies, firms, Limited Liability Partnerships or other parties, covered in the register maintained under section 189 of the Companies Act, 2013, in respect of which:

- (a) The terms and conditions of the grant of such loans are, in our opinion, prima facie, not prejudicial to the Company's interest.
- (b) The schedule of repayment of principal and payment of interest has been stipulated and repayments or receipts of principal amounts and interest have been regular as per stipulations.
- (c) There is no overdue amount remaining outstanding as at the year-end.

iv In our opinion and according to the information and explanations given to us, the company has not entered into any transaction which is covered under the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.

v The Company has not accepted any deposits during the year within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable to the Company.

vi The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus, reporting under clause 3(vi) of the order is not applicable to the Company.

vii According to the information and explanations given to us, in respect of statutory dues:

- a The company is generally regular in depositing with appropriate authorities undisputed statutory dues including 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 applicable to it.
- b There were no undisputed amounts payable in respect of Income Tax, Goods and Service Tax, and other material statutory dues in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

viii The Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3(viii) of the Order is not applicable to the Company.

- ix The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3(ix) of the Order is not applicable to the Company.
- x To the best of our knowledge and according to the information and explanations given to us and, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi According to the information and explanations given by the management, The provisions of Section 197 read with Schedule V of the Companies Act, 2013 are not applicable to the Company during the financial year 2024-25.
- xii The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable to the Company.
- xiii In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- xiv Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.
- xv In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.
- xvii 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, other information accompanying the financial statements, 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 the 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.

Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act. The Clause is not applicable to the Company so no reporting is required.

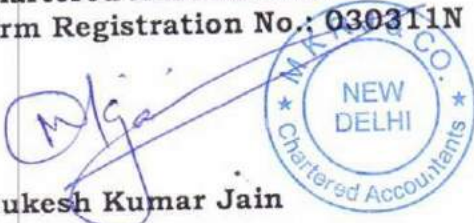
Whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account

in compliance with the provision of sub-section (6) of section 135 of the said Act. The Clause is not applicable to the Company so no reporting is required.

For MKRJ & Co.

Chartered Accountants

Firm Registration No.: 030311N



Mukesh Kumar Jain
Partner

Membership No. 073972

UDIN: 26073972FYCQMB3591

Place: New Delhi

Date: 23.05.2026



MKRJ AND COMPANY

CHARTERED ACCOUNTANTS

**T-1, 3rd Floor, Pankaj Arcade, Plot No. 16,
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Annexure 2 referred to in paragraph 2(f) under the heading 'Report on other legal and regulatory requirements' of our report of even date

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 **Sharp Commercial Enterprises Limited** ("the Company") as of 31st March 2026 in conjunction with our audit of the standalone 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 the 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 ('the Act').

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to these standalone Financial Statement 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 as specified under section 143(10) of the Act, 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.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting with reference to these standalone Financial Statement 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 judgment, 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 internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting with reference to these standalone Financial Statement

A company's internal financial control over financial reporting with reference to these standalone Financial Statement 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 with reference to these standalone Financial Statement 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 authorizations 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.

Inherent Limitations of Internal Financial Controls over Financial Reporting with reference to these standalone Financial Statement

Because of the inherent limitations of internal financial controls over financial reporting with reference to these standalone Financial Statement, 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 with reference to these standalone Financial Statement may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

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 31st March 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 MKRJ & Co.
Chartered Accountants
Firm Registration No.: 030311N



Mukesh Kumar Jain
Partner
Membership No. 073972
UDIN: 26073972FYCQMB3591

Place: New Delhi
Date: 23.05.2026

SHARP COMMERCIAL ENTERPRISES LTD

CIN:L73100DL1984PLC019616

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

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

(INR In Lakhs)

Statement of Standalone Audited Financial Results for the Quarter & Year ended 31st March, 2026

Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended in the Previous Year	Year to date (Current Year)	Previous Year Ended
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1 Revenue from Operations					
(a) Revenue from operations	5.09	4.02	5.50	9.11	5.50
(b) Other income	2.48	0.15	-	9.27	0.25
Total Revenue	7.57	4.16	5.50	18.38	5.75
2 Expenses					
(a) Cost of materials consumed	-	-	-	-	-
(b) Purchases of stock-in-trade	6.77	3.87	-	10.68	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1.80)	0.04	-	(1.80)	-
(d) Employee benefits expense	0.47	1.40	1.45	4.74	1.45
(e) Finance Cost	-	0.00	0.02	-	-
(f) Depreciation and amortisation expense	0.01	0.00	0.44	0.01	0.54
(g) Other expenses	1.88	1.30	2.43	7.39	2.46
Total expenses	7.32	6.62	4.34	21.02	4.45
3 Profit / (Loss) before exceptional and tax	0.24	(2.45)	1.16	(2.64)	1.30
4 Exceptional items					
5 Total Profit before tax	0.24	(2.45)	1.16	(2.64)	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	0.24	(2.45)	1.16	(2.64)	0.96
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	0.24	(2.45)	1.16	(2.64)	0.96
12 Other Comprehensive Income	-	-	-	-	-
13 Total Comprehensive Income for the period	-	-	-	-	-
14 Details of equity share capital					
Paid-up equity share capital	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
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	0.02	-0.15	0.07	-0.17	0.06
(b) Diluted earning (loss) per share from continuing and discontinued operations	0.02	-0.15	0.07	-0.17	0.06

*Applicable in case of consolidated results

Notes :

- 1 These audited 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, trading in Dry Fruits, Groceries, vegetables etc.
- 3 The Statutory Auditors of the Company have carried out the audit of said standalone financial results for the quarter and year ended March 31, 2026, in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015. The Statutory Auditors have issued an audit reports an unmodified opinion on these financial results.
- 4 Previous year's/period's figures have been regrouped | rearranged, wherever required.
- 5 The Audited Standalone financial results of the Company for the Quarter and year ended on March 31, 2026 are also available on website of MSEI Limited (www.msei.com).

By order of the Board
For Sharp Commercial Enterprises Limited
For SHARP COMMERCIAL ENTERPRISES LIMITED

Mithlesh

Director
Mithlesh Gupta

Whole Time Director & CFO

DIN:10665124

Place: New Delhi

Date: 23-May-2026

(Rs in Lakhs)

Reporting of segment wise Revenue, Results and Capital Employed along with the Quarter & Twelve Month ended 31st March 2026 (Standalone)						
Particulars		3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended in the Previous Year	Year to Date (Current Year)	Previous Year Ended
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue (net sale/income from each segment should be disclosed under this head)					
	(a) Segment - Dry Fruits	2.76	-	-	2.76	-
	(b) Segment - Groceries	1.95	-	-	1.95	-
	(c) Segment - Vegetables	0.38	-	-	0.38	-
	(d) Segment-Others	-	4.02	5.05	4.02	-
	Total	5.09	4.02	5.05	9.11	-
	Less: Inter Segment Revenue	-	-	-	-	-
	Revenue From Operations	5.09	4.02	5.05	9.11	-
2	Segment Results (Profit)(+)/Loss (-) before tax and interest from each segment)					
	(a) Segment - Dry Fruits	0.97	-	-	0.97	-
	(b) Segment - Groceries	-0.87	-	-	-0.87	-
	(c) Segment - Vegetables	0.02	-	-	0.02	-
	(d) Segment-Others	-	-2.60	1.15	-9.33	-
	Total Profit before tax	0.12	-2.60	1.15	-9.21	-
	Less: (i) Finance Cost	-	-	-	-	-
	(ii) Other Un-allocable Expenditure net off unallocable income	0.23	-0.15	-	-6.57	4.45
	Profit Before Tax	-0.11	-2.45	1.15	-2.64	-4.45
3	Capital Employed (Segment assets - segment Liabilities)					
	(a) Segment - Dry Fruits	84.32	-	-	-	-
	(b) Segment - Groceries	66.24	-	-	-	-
	(c) Segment - Vegetables	8.46	-	-	-	-
	(d) Segment-Others	-	159.02	159.02	159.02	159.02
	Total Capital Employed	159.02	159.02	159.02	159.02	159.02

By order of the Board
For Sharp Commercial Enterprises Limited

For SHARP COMMERCIAL ENTERPRISES LIMITED

Mithlesh Gupta

Whole Time Director & CFO

DIN:10665124

Place: New Delhi

Date: 23-May-2026

Particulars		3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended In the Previous Year	Year to Date (Current Year)	Previous Year Ended
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Other Comprehensive Income (Abstract)					
1	Items that will not be reclassified to profit 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	-	-	-	-	-

For SHARP COMMERCIAL ENTERPRISES LIMITED

Nikhil

Director

SHARP COMMERCIAL ENTERPRISES LIMITED

CIN :- L73100DL1984PLC019616

A-1/53, Sector 7, Rohini, Naharpur, North West Delhi, North West Delhi, Delhi, India, 110085

BALANCE SHEET AS AT 31ST MARCH, 2026

("Amount in Lakh")

	Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
I.	ASSETS			
(1)	Non - current assets			
	(a) Property, Plant and Equipment	2	0.07	-
	(c) Capital Work In Progress			-
	(d) Financial assets			
	(i) Investments			
	(ii) Others			
	(e) Deferred tax assets (net)	3	-	-
	(f) Other non - current assets			
	Total non-current assets		0.07	-
(2)	Current assets			
	(a) Inventories		1.80	-
	(b) Financial assets			
	(i) Investments			
	(ii) Trade receivables	4	53.86	49.42
	(iii) Cash and cash equivalents	5	6.09	6.80
	(iv) Loans	6	266.54	128.81
	(v) Other financial assets			
	(c) Other current assets	7	0.88	0.55
	Total current assets		329.17	185.58
	Total Assets		329.24	185.58
II.	EQUITY AND LIABILITIES			
(1)	Equity			
	(a) Equity Share capital	8	159.02	159.02
	(b) Other equity	9	13.48	16.12
			172.50	175.14
	Liabilities			
(2)	Non - current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	10	148.11	6.61
	(ii) Lease Liabilities			
	(iii) Other Financial Liabilities			
	(b) Deferred Tax Liability (net)	3	-	-
	Total Non Current Liabilities		148.11	6.61
(3)	Current liabilities			
	(a) Financial liabilities			
	(i) Short Term Borrowings			
	(ii) Trade payables	11	6.31	0.49
	(iii) Other financial liabilities			
	(b) Other current liabilities	12	1.97	2.93
	(c) Short Term Provision	13	0.35	0.41
	Total Current Liabilities		8.63	3.83
	Total Equity and Liabilities		329.24	185.58
	Significant accounting policies and estimates	1		
	The accompanying notes 1 to 39 are an integral part of the financial statement.			
As per our report of even date attached.				
For and on behalf of the Board of Directors of Sharp Commercial Enterprises Limited For SHARP COMMERCIAL ENTERPRISES LIMITED Mithlesh Gupta Whole Time Director & CFO DIN - 10665124 Director				
Place: New Delhi Date: 23-May-2026				

SHARP COMMERCIAL ENTERPRISES LIMITED
CIN :- L73100DL1984PLC019816

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

PARTICULARS	("Amount in Lakh")	
	Figures for the current reporting period from 01.04.2025 to 31.03.2026	Figures for the previous reporting period from 01.04.2024 to 31.03.2025
A. Cash flow from operating activities		
Profit and Loss after tax		0.96
Add: Provision for Income Tax	(2.64)	0.34
Profit and Loss before extraordinary items and tax	(2.04)	1.30
<u>Adjustments for:</u>		
Depreciation and amortization	0.01	0.54
Finance costs	-	-
Interest income	-	-
Gain on sale of Investment	-	-
Long Term Borrowings (FDRs/Bonds) written back	-	-
Operating profit / (loss) before working capital changes	(2.63)	1.84
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Trade receivables		-
Inventories	(4.44)	-
Short-term loans and advances	(1.80)	-
Long-term loans and advances	(137.73)	-
Other Current Assets	(0.33)	0.55
<u>Adjustments for Increase / (decrease) in operating liabilities:</u>		
Trade Payables	5.82	0.49
Other Current Liabilities	(0.98)	1.67
Other Non Current Liabilities	-	-
Short-term Provisions	(0.06)	-
Cash generated from operations	(142.13)	3.45
Net income tax (paid) / refunds	-	-
Net cash flow from / (used in) operating activities (A)	(142.13)	3.45
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances		
Interest Income	(0.08)	-
Non current Investments	-	-
Net cash flow from / (used in) investing activities (B)	(0.08)	-
C. Cash flow from financing activities		
Repayment of long-term borrowings	(1.91)	(0.25)
Finance Cost	-	-
Proceeds from Long Term Borrowings	143.41	-
Increase in Share Capital	-	-
Security Premium on issue of shares	-	-
Net cash flow from / (used in) financing activities (C)	141.50	(0.25)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(0.71)	3.20
Cash and cash equivalents at the beginning of the year	6.80	3.59
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents	-	-
Cash and cash equivalents at the end of the year*	6.09	6.80
*Represented by :		
(a) Cash in hand	0.17	0.00
(b) Cheques, drafts in hand	-	-
(c) Balances with banks	5.92	6.80
(d) Others-Fixed Deposits against margin	-	-
	6.09	6.80

Notes:

- (i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.
- (ii) These earmarked account balances with banks can be utilized only for the specific identified purposes.

Significant Accounting Policies and Notes to Accounts

The Schedules referred to above form an integral part of the financial state For and on behalf of the Board of Directors

As per our report of even date attached

For SHARP COMMERCIAL ENTERPRISES LIMITED
of Sharp Commercial Enterprises Limited



Director

Place: New Delhi
Date: 23-May-2026

Mithlesh Gupta
Whole Time Director & CFO
DIN - 10665124

SHARP COMMERCIAL ENTERPRISES LIMITED

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

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

Website: www.sharpcommercial.in

Date: 23rd May, 2026

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

Sub: Clarification on SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/CIR/ 2023/172 dated October 19, 2023 related to Large Companies

With Reference to Captioned Subject, as required we are Providing the following details of Company along with the Annual Financial Result being filed with Stock Exchange for the Financial Year ended March 31, 2026.

Sr. No.	Particular	Details
1	Outstanding Qualified Borrowings at the Start of the Financial Year (Rs.in Crores)	NIL
2	Outstanding Qualified Borrowings at the end of the Financial Year (Rs.in Crores)	NIL
3	Highest credit rating of the Company relating to the unsupported bank borrowing or plain vanilla bond, which have no structuring/support built.in.	N. A.
4	Incremental borrowing done during the year (qualifies borrowing) (Rs.in Crores)	NIL
5	Borrowing by way of issuance of debt securities during the year (Rs.in Crore)	NIL

This is for your kind information and record.

Thanking You,

FOR SHARP COMMERCIAL ENTERPRISES LIMITED

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

Place: Delhi

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): Attached as Annexure D-1

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

SHARP COMMERCIALS ENTERPRISES LIMITED							
PERIOD: 1ST OCTOBER, 2025 TILL 31ST MARCH, 2026							
S.N	Name	PAN	Relation	Type of Related Party Transaction	Opening Balance as on 01.10.2026	Value of Transaction during the reporting period	Closing Balance as on 31.03.2026
1	AMAN GOSWAMI	BXVPG0005J	KMP	Remuneration	0.00	1.42	0.00
2	ROHIT CHOUDHARY	BHHPC5959D	KMP	Remuneration	0.00	0.45	0.00